

A D D I T I O N S
TO THE
MAGISTRATE'S ASSISTANT;

INCLUDING ALL THE ACTS WHICH CONCERN THE
OFFICE OF
A JUSTICE OF THE PEACE,
TO THE END OF THE LAST SESSION, viz. 26 GEO. 3, 1786.

TO WHICH ARE ANNEXED,
THE SEVERAL FORMS OF CONVICTION,
AND

OATHS OF OFFICE, &c.

To which the Magistrate may have frequent occasion to refer,
and which are here brought into one view.

BY A COUNTRY MAGISTRATE.

G L O C E S T E R :

PRINTED BY R. RAIKES;
AND SOLD BY H. GARDENER, NO. 200, STRAND, LONDON:
AND BY THE BOOKSELLERS IN TOWN AND COUNTRY.

M. DCC. LXXXVII.

467 97

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OFFICE OF

TO THE END OF THE LAST SESSION, viz. 20 GEO. 3. 1786

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BY AIR MAIL

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The candid reader will excuse and correct the following particulars in the MAGISTRATE'S ASSISTANT.

- Page 2. Dele the note respecting *fairs in Scotland*.
P. 94. L. 10. Add, after dogs, or any engines.
P. 135. L. 42. *And notice be given to the offender of such intended prosecution at the time of the offence.*
P. 137. Line 4. Dele *said*.
P. 147. L. 32. Add,—*or shall pass through, without paying the toll appointed to be paid.*
P. 153. Insert,—*For every house of 5l. to 20l. per ann. 6d. in the pound;—20l. to 40l. 9d. in the pound;—40l. and upwards, 1s.*
P. 161. N. B. *A juror's qualification is 10l. per annum, freehold or copyhold, or 20l. a year leasehold.*
P. 172. Two commissioners may imprison him [the collector of land-tax] *and, instead of or, seize &c.*
P. 205. L. 27. After the word *same*, add, *on pain of forfeiting 40l.*
P. 468. For *justices*, read *justice*.
P. 412. N. B. *If the number of windows exceeds 25, the old tax is 2s. per window, be the number what it may.—The new tax stops at 180; twenty pounds being the utmost sum chargeable by 24. G. 3, c. 38.*

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Beer, Ale, Worts, &c.

FROM July 5, 1785, Every person selling beer, ale, or worts, in a less quantity than in a cask of four gallons and a half, at any one time, shall be deemed a retailer, and shall not be entitled to any allowance for waste by leakage, &c. 25 G. 3. c. 73.

Any two or more justices of the peace in England and Scotland respectively, without the limits of the head office of Excise, may order an allowance of 22l. for every 252 gallons of spirits made from malt, corn, or grain, where the duties have been already paid on the stock in hand, between Oct. 22 and November 1, 1784.

Every distiller applying for such allowance must give to the supervisor or collector six days notice of his intention to apply to the Commissioners of Excise, or justices of the peace, that he may attend, and shew what the stock amounted to in Oct. 1784.

The allowance once ascertained shall never again be examined.

The petition for allowance must be verified on oath before two commissioners, or two justices, as to the amount of the allowance claimed, the place where the spirits were made, and all other particulars set forth in the petition.

Chelsea-Pensioners.

ALL out-pensioners (as well letter-men as others) belonging to Chelsea hospital, and living at a greater distance than 25 miles from London, after every 25th day of June and December, till further orders, are required forthwith to apply themselves to one of his Majesty's justices of the peace in the neighbourhood where they reside, and make the following affidavit, which the said magistrate will sign and date, viz.

_____ came before me _____ one of his Majesty's
justices of the peace for the county of _____ and made oath that
he was admitted an out-pensioner of Chelsea-College, on the
day of _____ 17 _____ from the _____ regiment of _____ com-
manded by _____ was then aged about _____ years.
The said _____ served in the army _____ years; was
discharged for _____ and is no otherwise provided for by the Go-
vernment, but as a pensioner of the said College; and now lives in
the parish of _____ in the county of _____ Sworn before me
B _____ this

Chelsea-Pensioners.

this day of 17 To be put in a cover, and directed to the Right Hon. the Paymaster General, Horse-Guards, London.

A duplicate or counterpart of the said affidavit so signed and dated, is to be reserved by the out-pensioners, and exhibited to the persons appointed to pay them.

N.B. As it is probable that this matter may frequently come before a magistrate, the Editor has thought the above might with propriety be inserted for his satisfaction, tho' not under the sanction of a public act.

Candles.

25 G. 3. c. 74.

NO person residing within the limits of the head office of excise in London, shall make candles, unless he occupy a tenement of 10l. per ann. and pay parish rates for the same; nor in any other part of the kingdom, unless he pay to church and poor.

By 8 Ann. c. 9, monthly entries were to be made in London and Westminster, and entries every six weeks elsewhere, by all makers of candles; which clauses are repealed; and by this act, All persons making candles shall every week make a true entry of the candles made within each week, at the next office of excise, on pain of forfeiting 20l. and they shall pay and clear off all duties within one week after such entry is made.

Six hours' notice within the limits of the head office of excise in London, and twenty-four hours' notice elsewhere shall be given, before any chandler begins making candles, on penalty of 50l. if such notice is not given, and the making must be begun within three hours of the time mentioned in the said notice, or the notice is null and void.

If any officer of excise shall discover that the making of candles is privately carried on, without notice given, and he shall discover any person knowingly assisting therein, every person so discovered shall forfeit 20l. over and above all penalties that the proprietor or maker of such candles shall be liable to; the offender to be stopt, detained, and conveyed by the said officer of excise, and all other persons acting in his aid, before one or more justice or justices of the peace, who, on confession, or proof by the oath of one or more credible witness, may convict the persons so discovered, who shall immediately pay the said 20l. into the hands of the officer, or shall commit the offender to the house of correction to hard labour for two months from the day of such conviction. The penalty and time of imprisonment to be doubled for the second offence.

One

One moiety of the penalties imposed by this act, shall be to his Majesty, the other to him or them that shall inform, discover, or sue for the same. The action or suit must be commenced within three months, with treble costs to the defendant, if the verdict shall pass in his or their favour.

Coach-Makers.

EVERY coach-maker in Great-Britain is required to take out a licence annually, paying 2s. for the same. *25 G. 3. c. 49.*

No coach, chaise, &c. is to be made (on a penalty of 10l.) till the maker has taken out such licence; either at the excise-office in London, or under the hands and seals of the collectors and supervisors of excise in their respective districts, to whom the duties shall be paid: In Scotland, either at Edinburgh, or where the commissioners of excise in Scotland shall appoint.

The licence is to be renewed ten days before the expiration of the preceding one.

Not more than one licence is to be taken out for one house.

On the death of any licensed coach-maker, the executors, wife, or child, may act, by virtue of such licence to the expiration of the term.

A duty of 20s. is to be paid for every four-wheeled, and of 10s. for every two-wheeled carriage, made for sale; and an account is to be delivered by every coach-maker, on oath, every six weeks, of every carriage made and sold; and all the duties for such carriages shall be paid off to the commissioners, if in London or Edinburgh, and in other places, to the collector or supervisor of excise within the district (who is hereby empowered to administer the oath) on penalty of such coach-maker's forfeiting 20l.

The penalties and forfeitures are to be recovered in any of his Majesty's courts of record at Westminster, or if incurred in Scotland, in the courts of Exchequer there. To be determined, if within the limits of the chief office of excise in London, by any three or more commissioners of excise; and in case of appeal by the commissioners of appeals for the time being, whose judgment shall be final; in all other parts of Great-Britain by two neighbouring justices: from whom the party aggrieved may appeal to the Quarter Sessions. The commissioners and justices on complaint or information upon oath, which they are hereby authorized to administer, are to summon the party accused, and on the appearance or contempt of the person so summoned, upon due proof by one or more credible witnesses, to hear, and give judgment thereon, and issue warrants of distress, if need be, and cause sale to be made, if not redeemed

Coach-Makers.

within 14 days, rendering the overplus, if any, or imprison the party offending till satisfaction be made.

The duties appointed by this act, as well on licences, as on carriages newly made, are to be paid into his Majesty's Exchequer.

No action or suit shall be commenced, but within three months next after the offence, nor any where but in the same county, and treble costs shall be allowed the defendant, if the verdict shall be given in his favour.

N. B. No direction seems given in this act for the application of the penalties; nor any recompence assigned to the person bringing forward a complaint or information.

Game.

25 G. 3. c. 50.

THE act 24 G. 3. *sess.* 2. c. 43. being repealed; it was enacted by 25 G. 3. c. 50. that from and after July 1, 1785, every person delivering into the office of the clerk of the peace, or his deputy, for the county where he shall reside, an account of his name and place of abode, shall be annually entitled to a certificate thereon, paying two guineas for the same; and every deputation of a game-keeper shall be registered with the clerk of the peace, and a certificate shall annually be taken out, chargeable with a stamp of 10s. 6d. Every person, residing in cities and towns that are counties of themselves, and have no clerks of the peace, may apply to the office of the clerk of the peace of any county, riding, or place adjoining to such city or town, for the purpose of receiving such certificate.

Correct lists of certificates are annually to be transmitted to the stamp-office by the several clerks of the peace, under a penalty of 20l. which lists may be inspected by any person on paying 1s. and no more; and those lists shall once or more in a year be inserted by the commissioners of stamp duties in the news-papers of each county, or such other public news-paper as they shall think proper.

Id.

Any person, who after July 1, 1785, shall shoot at or kill any game, without a certificate as is abovementioned, shall forfeit 20l.

Any person having obtained such certificate and producing it, may require the certificate of any person using any dog, gun, or net, for destroying game, to be produced; and the person refusing to shew the same, or, not having produced it, refusing to give in his christian and surname, and the place of his residence, or giving in a false or fictitious name or place of residence, shall forfeit 50l.

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The times of killing game are limited as by former acts, 25 G. 3. c. 50. notwithstanding such certificates, nor shall this act give to any person any right to take or destroy game, unless such person shall be duly qualified so to do, by the laws now in being; but he shall be liable to the same penalties in any of the said laws, as if this act had not been made.

Gamekeepers are not allowed by any certificate to kill game 24 G. 3. s. 2. c. 43. out of the limits of the manor, for which the deputation was given; and in case of any new appointment of a gamekeeper, &c. duly registered, the former certificate shall be null and void; and the person acting under the former one shall be liable to the penalties of this act.

Penalties for offences against this act may be sued for and recovered in any of his Majesty's courts by action of debt, bill, *Id.* plaint, or information.

Any justice of the county, where the penalty doth not exceed 20*l.* may summon the parties before him, and hear and determine the matter in a summary way, and by the oath of one or more credible witness or witnesses, may give judgment, and levy the penalties by distress, to be sold, if not redeemed within six days, and the overplus, if any, to be rendered to the owner; or, in default of distress, the offender may be committed for *six months* (in another part of the act, *three months*) or till the penalties shall be paid. Persons summoned as witnesses, and not appearing at the time and place appointed, shall forfeit 10*l.* to be levied by distress, as above, if not paid. *Id.*

N. B. A clause in this act tends to obviate any doubt 26 G. 3. c. 82. which might arise from the mention of two different times of imprisonment of offenders not having sufficient goods to answer penalties in the act 25 G. 3. c. 50.; and fixes the time of imprisonment to *three months* and no longer.

Persons aggrieved by such justice may appeal to the next 24 G. 3. s. 2. c. 43. general quarter-sessions, whose determination shall be final.

[For the Form of Conviction see the end.]

The justice, where he shall see cause, may mitigate the penalties, reasonable costs in prosecuting the same being always allowed, over and above the mitigation, so as not to reduce the penalties to less than a moiety of the penalties incurred, over and above the said costs and charges. *Id.*

The duties granted by this act are to be paid to the receiver *Id.* general of the stamp duties, and by him paid into the Exchequer; and all pecuniary penalties for offences against this act, may be sued for and recovered in any of his Majesty's courts at Westminster for England; or the court of sessions, or court of Exchequer for Scotland; and the plaintiff, if he or she shall recover any penalty, shall recover it for his or her own use, with costs of suit.

Gloves.

Gloves.

25 G. 3. c. 55.

FROM and after the first day of August 1785, all persons uttering or vending in Great-Britain, any gloves or mittens, shall annually take out a licence for that purpose, for which there shall be charged a stamp-duty of 1s.

Id.

For every pair of gloves or mittens, sold by retail,

For above 4d. and to 11d. - 1d.

10d. to 1s. 4d. - 2d.

1s. 4d. and more - 3d.

Id.

All the said duties shall be under the management of the commissioners of stamps, who, or the major part of them, are to provide and use such stamps to denote the said duties, as shall be requisite in that behalf.

Id.

No person whatsoever, required by this act to be licenced, shall sell any gloves or mittens without a licence, in Great-Britain, upon pain of forfeiting for every offence, the sum of 20l. to be recovered and applied as herein-after is directed.

Id.

Any two or more of his Majesty's commissioners of stamps, shall grant licences to such persons who shall apply for the same, to sell gloves or mittens, within Great Britain, for the space of one year, such licence to be renewed annually, ten days at least before the expiration of that year for which he or she shall be so licenced.

Id.

Every person vending gloves or mittens by retail, shall cause the words, *dealer in gloves*, to be painted or written in large and legible characters, in some visible place in the front of his or their house, shop, or warehouse, on penalty of 5l. for every pair sold without such inscription.

Id.

If any person or persons shall cause the words *dealer in gloves*, to be affixed or put on the front of his, her, or their house, shop, or warehouse, without being licenced as aforesaid, he, she, or they so offending shall, for every offence, forfeit the sum of 40l.

Id.

All persons who shall sell any less quantity than twelve dozen pair of gloves or mittens at one time, to any one person, shall be deemed Retailers of gloves.

Id.

Every pair of gloves or mittens sold by any retail-dealer shall have affixed upon the inside of the right hand glove of each pair, a stamped ticket, in such manner and form, as the commissioners of his Majesty's Stamp duties shall from time to time direct.

Id.

If any retail dealer shall sell, or expose to sale, or if any person or persons shall purchase, or receive in exchange for any other article, any gloves or mittens, subject to the stamp duties hereby imposed, unless the stamp-ticket hereby directed

to

to be affixed to the same shall be affixed, or that shall have any ticket affixed thereto marked or stamped with a stamp or mark of less denomination or value than by this act is directed to be affixed; every such person and persons so offending shall forfeit and pay, for every such pair of gloves or mittens so sold, or exposed to sale, or so bought or received in exchange, the sum of 20*l*. and if the party so offending shall be a retail dealer, licensed pursuant to this act, the said commissioners of stamps shall and may, if they shall so think fit, after conviction of the offender, refuse to grant to such offender any licence in future.

Nothing in this act contained shall extend to any person licensed in pursuance of this act, who shall sell to any retailer of gloves or mittens so licensed, any gloves or mittens, although the stamp ticket hereby directed to be affixed to the same shall not be affixed. 25 G. 3. c. 55.

If any person or persons shall, with intent to defraud his Majesty of the duties hereby imposed, take off any mark or stamp, or shall, with the like intent, affix or paste on in any glove or mitten, any ticket, the same having been once made use of for the purpose aforesaid, and shall knowingly sell, or expose to sale, any pair of gloves or mittens with such ticket so fraudulently cut off, or removed, all and every person and persons so offending, shall forfeit the sum of 20*l*. Id.

If any person shall sell or buy any such ticket, in order to be again made use of, every such person so offending shall, for every such offence, forfeit the sum of 20*l*. Id.

Either buyer or seller informing against the other shall be indemnified from the penalties by him or her incurred. Id.

Glovers, in their bills, may make a separate charge for the stamps. Id.

If any person or persons shall counterfeit any stamp, or mark, directed to be used by this act, with an intent to defraud his Majesty, his heirs or successors, of any of the said duties; every person so offending, and being thereof convicted, shall be judged a felon, and shall suffer death as in cases of felony, without benefit of clergy. Id.

All powers and provisions, prescribed by any former act, relating to the stamp-duties, shall be of full force and effect with relation to the rates and duties hereby imposed. Id.

All pecuniary penalties hereby imposed, shall be divided, (if sued for within the space of six calendar months) one moiety to his Majesty, and the other moiety thereof, with full costs of suit, to the informer. Id.

But in default of such prosecution within the time aforesaid, the whole thereof shall belong to his Majesty, and shall be recoverable in any of his Majesty's courts at Westminster, &c. by action of debt, bill, plaint, or information. Id.

Any justice of the peace residing near the place where the offence shall be committed, may hear and determine any offence Id.
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fence against this act, which subjects the offender to any pecuniary penalty, and may summon the party accused, and also the witnesses on either side, and examine into the matter of fact; and upon due proof made thereof, either by confession, or by the oath of one or more credible witness or witnesses, may give judgment, and issue out his warrant under his hand and seal, for the levying any pecuniary penalty or forfeiture so adjudged on the goods of the offender; and to cause sale to be made thereof, in case they shall not be redeemed within six days, rendering to the party the overplus, if any; and in default of distress may commit such offender to prison, there to remain for the space of three months, unless such pecuniary penalty shall be sooner paid and satisfied; any person or persons aggrieved by the judgment of any such justice, may, upon giving security to the amount of the value of such penalty and forfeiture, together with such costs as shall be awarded, in case such judgment shall be affirmed, appeal to the justices of the peace at the next general quarter sessions; and in case the judgment of such justice shall be affirmed, it shall be lawful for such justices to award the person or persons to pay such costs, occasioned by such appeal, as to them shall seem meet.

25 G. 3. c. 55.

If any person or persons shall be summoned as a witness or witnesses to give evidence before such justice or justices of the peace, touching any of the matters relative to this act, and shall neglect or refuse to appear, without a reasonable excuse, such person shall forfeit, for every such offence, the sum of 40s.; to be levied and paid in such manner, and by such means, as herein-before directed, as to other penalties.

13.

The justice, where he shall see cause, may mitigate and lessen such penalties as he shall think fit, so as such mitigation do not reduce the penalties to less than one moiety of the penalties incurred, over and above all costs and charges; and no such conviction shall be removed by certiorari, into any court whatsoever.

14.

The several duties shall be paid into the receipt of the exchequer, at such time and in such manner as the duties now charged on stamped vellum, parchment, and paper, are directed to be paid.

Hawkers and Pedlars.

25 G. 3. c. 78.

FROM Aug. 1, 1785, every hawker and pedlar travelling on foot or with horse, horses or otherwise, in England or Wales, or the town of Berwick-upon-Tweed, shall pay an additional duty of 4l. for each year.

11.

Every hawker and pedlar travelling with a horse, ass, or mule, or other beast, bearing or drawing burthen, shall pay the additional sum of 8l. yearly for each beast, over and above the first mentioned, and all other duties.

Every

Hawkers and Pedlars.

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Every hawker and pedlar selling goods, after 24 June, 1786, ^{25 G. 3. c. 78.} by any mode of sale whereby the best bidder shall be deemed the purchaser, shall forfeit 50l. for every offence.

The duties made payable by 9 & 10 W. c. 27, and all duties payable by this act, shall be paid on taking out the licence, without any discount, to the commissioners for licensing hawkers and pedlars, or some person or persons authorized by them or the major part of them, in writing under their hands and seals.

The licence must be subscribed by two such commissioners or persons so deputed.

The penalty for travelling without such licence is 10l.

Every hawker and pedlar refusing to produce his licence to a Justice of Peace, or any person authorized to demand it by the commissioners aforesaid, forfeits 10l.

Travelling with a forged licence subjects the offender to a penalty of 10l.

And lending or letting a licence to hire ——— to 10l. and the forfeiture of the licence.

Any person whatever may detain any hawker, &c. trading without licence, or refusing to produce it in a reasonable time, in order to give notice to a peace-officer to carry such person so detained before some of his Majesty's justices of the peace, which said justice is hereby authorized and strictly required, on confession, or due proof by witness upon oath (which he is hereby empowered to administer) to cause the sum of 10l. to be forthwith levied by distress or sale of the goods, wares, or merchandize of the offender, rendering the overplus if any be.

Every constable refusing to assist in the execution of this act forfeits 10l. for every offence.

Every hawker opening a room or shop, or exposing to sale any goods, &c. by retail, within two miles of a market-town, to be measured to the middle of the most central market-place, he not being an householder there, forfeits 10l. except it be on a market or fair day.

If any hawker, &c. shall vend his goods in any county, city, or town, by virtue of his licence, after the justices at the general quarter sessions have made an order to the contrary, he shall forfeit 10l.; such order to be made at the sessions next after Michaelmas, and not to be in force till nine months after notice given in the news-paper.

Hawkers, &c. who were licensed on June 23, 1785, may set up any business in the place where they are resident inhabitants, tho' they shall not have been brought up to such business, as apprentices for seven years; and they may employ persons who have not been apprentices, notwithstanding the act 5 Eliz. nor shall they be removable to their last legal place of settlement, till they are actually chargeable.

No

fence against this act, which subjects the offender to any pecuniary penalty, and may summon the party accused, and also the witnesses on either side, and examine into the matter of fact; and upon due proof made thereof, either by confession, or by the oath of one or more credible witness or witnesses, may give judgment, and issue out his warrant under his hand and seal, for the levying any pecuniary penalty or forfeiture so adjudged on the goods of the offender; and to cause sale to be made thereof, in case they shall not be redeemed within six days, rendering to the party the overplus, if any; and in default of distress may commit such offender to prison, there to remain for the space of three months, unless such pecuniary penalty shall be sooner paid and satisfied; any person or persons aggrieved by the judgment of any such justice, may, upon giving security to the amount of the value of such penalty and forfeiture, together with such costs as shall be awarded, in case such judgment shall be affirmed, appeal to the justices of the peace at the next general quarter sessions; and in case the judgment of such justice shall be affirmed, it shall be lawful for such justices to award the person or persons to pay such costs, occasioned by such appeal, as to them shall seem meet.

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If any person or persons shall be summoned as a witness or witnesses to give evidence before such justice or justices of the peace, touching any of the matters relative to this act, and shall neglect or refuse to appear, without a reasonable excuse, such person shall forfeit, for every such offence, the sum of 40s.; to be levied and paid in such manner, and by such means, as herein-before directed, as to other penalties.

Id.

The justice, where he shall see cause, may mitigate and lessen such penalties as he shall think fit, so as such mitigation do not reduce the penalties to less than one moiety of the penalties incurred, over and above all costs and charges; and no such conviction shall be removed by certiorari, into any court whatsoever.

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The licence must be subscribed by two such commissioners or persons so deputed.

The penalty for travelling without such licence is 10*l.*

Every hawker and pedlar refusing to produce his licence to a Justice of Peace, or any person authorized to demand it by the commissioners aforesaid, forfeits 10*l.*

Travelling with a forged licence subjects the offender to a penalty of 10*l.*

And lending or letting a licence to hire ——— to 10*l.* and the forfeiture of the licence.

Any person whatever may detain any hawker, &c. trading without licence, or refusing to produce it in a reasonable time, in order to give notice to a peace-officer to carry such person so detained before some of his Majesty's justices of the peace, which said justice is hereby authorized and strictly required, on confession, or due proof by witness upon oath (which he is hereby empowered to administer) to cause the sum of 10*l.* to be forthwith levied by distress or sale of the goods, wares, or merchandize of the offender, rendering the overplus if any be.

Every constable refusing to assist in the execution of this act forfeits 10*l.* for every offence.

Every hawker opening a room or shop, or exposing to sale any goods, &c. by retail, within two miles of a market-town, to be measured to the middle of the most central market-place, he not being an householder there, forfeits 10*l.* except it be on a market or fair day.

If any hawker, &c. shall vend his goods in any county, city, or town, by virtue of his licence, after the justices at the general quarter sessions have made an order to the contrary, he shall forfeit 10*l.*; such order to be made at the sessions next after Michaelmas, and not to be in force till nine months after notice given in the news-paper.

Hawkers, &c. who were licensed on June 23, 1785, may set up any business in the place where they are resident inhabitants, tho' they shall not have been brought up to such business, as apprentices for seven years; and they may employ persons who have not been apprentices, notwithstanding the act 5 *Eliz.* nor shall they be removable to their last legal place of settlement, till they are actually chargeable.

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No wholesale trader in British goods shall be deemed an hawker.

Persons not included in this act, are, sellers of printed papers licensed by authority: — of fish, fruit, and victuals: makers of any British goods, their children, agents, apprentices or servants, selling their own manufactures in any market, fair, city, or town: tinkers, coopers, glaziers, plumbers, and harness-makers.

Penalties above 20*l.* to be recovered with costs of suit at Westminster, half to the King and half to the informer.

All penalties under 20*l.* may be sued for before one justice, on the oath of one or more credible witnesses or witnesses, half to the King, and half to the informer. And in case of non-payment, to be levied by distress and sale; and for want of distress, the offender shall be sent to the county-prison for not more than six months, nor less than one month, as the justices shall think fit.

Every witness neglecting to appear, without reasonable excuse, or refusing to be examined on appearance, forfeits 10*l.*

Horses.

25 G. 3. c. 47.

ALL horses used for riding, or in drawing any carriage subject to any excise-duty, shall be liable to the duty of 10*s.* annually.

But upon any appeal to the commissioners, from the assessment for any horse, and upon proof on oath, to the satisfaction of the commissioners, that such horse, for which any person occupying a farm not worth more than 150*l.* per annum, shall have been so assessed, has been only used for the purpose of riding to and from market or church, or other place of public worship, and to no other place, and for no other purpose of riding, the commissioners may make an abatement of the whole duty from the charge against the person to whom such horse shall belong.

All penalties imposed by this act not exceeding 20*l.* shall be recoverable before two justices, and may be levied by distress, and for want of distress, the offender may be committed to the county-prison for not more than six months, nor less than one: One moiety of the penalty to his Majesty, the other to the informer, prosecuting for the same within one year after the offence committed.

26 G. 3. c. 79.

No person keeping a horse, mare or gelding, which shall be used really and truly for husbandry, or drawing any carriage, (except such as was heretofore liable to an excise duty) or carrying

rying burthens in the course of the trade or occupation of the owners, shall be chargeable with the duty of 10s. per annum, if such horse, &c. be *only* used for riding in its return from carrying such burthen, or to fetch such burthen, or to market, to a place of public worship, to an election of members to serve in parliament, or to or from a court of justice, or meeting of commissioners of taxes.

Where the owners are through poverty excused parochial taxes, their horse is also exempted from the tax. 26 G. 3. c. 79.

Such persons as by the former act were allowed one horse for riding, they renting a farm worth no more than 150l. per ann. are no longer excused the tax: That indulgence is by this act confined to occupiers of farms less than 70l. per annum, provided such horse, &c. is usually kept for the purposes of husbandry.

Printed Linens, &c.

IF stuffs are suspected to be in the custody of a draper, &c. 25 G. 3. c. 72.

unstamped, the commissioners, &c. may issue their warrants to search for the same, and if found, they are forfeited, upon oath made by any credible person or persons, that he, she, or they have reason to suspect or believe that any linens, or stuffs made of cotton mixed with other materials, or stuffs wholly made of cotton wool, wove in Great-Britain, or British muslins, or fustians, velvets, velverets, dimities, or other figured stuffs, made of cotton and other materials mixed, or wholly made of cotton wool, wove in Great-Britain, or foreign callicoes, foreign muslins called cossaes, or other foreign muslins, printed, stained, painted, or dyed in Great-Britain, for which a duty ought to have been paid or charged by this act, are or shall be in the custody or possession of any draper, or other person or persons trading or dealing therein, or of any person or persons for the use or account of such draper, or other trader or dealer, for sale, without having thereupon such stamps or seals as are by this act required to denote the payment or charging the said duties thereupon: the respective commissioners of excise, or any two of them, within their respective limits, or any two justices of the peace in any other parts of Great Britain, from time to time may issue their respective warrants or orders, authorizing and requiring any officer or officers of excise, with the assistance of a constable, or other officer of the peace, in the day-time, to search for the same, and to open doors, chests, &c. and to seize such linens, or stuffs described as above; and to bring them to the excise office next to the place

where they shall be seized; and every such warrant shall be obeyed and executed accordingly; and such commodities aforesaid, so found unstamped in the possession of such draper, trader, or dealer, for sale, or of any other person for the use of such draper, trader, or dealer, for sale, shall be forfeited.

25 G. 3. c. 72.

All stuffs wholly made of cotton wool, commonly called or known by the name of callicoos, that have not three blue threads in each selvage, as directed by 14 G. 3. c. 72. shall be deemed to be foreign callicoos, and on their being printed, stained, painted, or dyed in Great-Britain, shall be stamped with the following words: *videlicet, Foreign callicoos for exportation.* Drapers, &c. having in their possession such foreign callicoos unstamped, &c. or stuffs called British manufactory, without the blue threads in the selvages, shall not only forfeit and lose the said goods, or the value thereof, but shall likewise forfeit and lose the sum of 200*l.* for every piece of such goods found in his custody or possession.

Every piece of stuff shall be marked before it is printed, &c. in words at full length, with the name and place of abode of the owner or printer, and also the name of the goods which they are commonly called or known by, on pain of forfeiting the said goods, and the sum of ten pounds for every piece or remnant of such goods that shall be printed, stained, painted, or dyed, (except those that are dyed throughout of one colour only) without being so marked.

Linens, or stuffs which are by this act made subject to a duty of one penny halfpenny per yard square, shall be marked at both ends, with the name of the owner or printer, and quality of the goods, with the ready-money price or value thereof; before the same shall be presented to the officer appointed to take an account thereof, to be printed, stained, painted, or dyed; and in case the owner is not the printer, he shall deliver a note to the printer, expressing the number of pieces, their quality and value as aforesaid, and the time when delivered to the printer; which note the said printer shall deliver to the officer, who is to take an account of the said linens and stuffs, before the same shall be printed, stained, painted, or dyed, (except those that are to be dyed throughout of one colour only) on pain that every piece or remnant, not so marked, shall be forfeited; and the owner, or other person putting out or sending such piece not so marked, shall forfeit the sum of twenty pounds. Every printer, &c. being the owner, who shall print, stain, paint, or dye, any of the said linens or stuffs, (except such as shall be dyed throughout of one colour only), shall first mark each piece, or remnant, at both ends with words at length, containing his or her name and place of abode, and also the name of the goods, with the ready money price or value thereof; on pain to forfeit the sum of twenty pounds for every neglect, and also the said linens and stuffs not so marked, which may be seized

seized by any officer of excise; and in case of such owner, or other person so putting out or sending any such linens or stuffs to be printed, stained, painted, or dyed, as aforesaid, if any such printer, stainer, painter, or dyer, shall mark any piece or remnant of such linens or stuffs at a price less than the real value, or ready money price, every such piece or remnant shall be forfeited, and may be seized by any officer of excise, and the owner thereof shall forfeit the sum of twenty pounds for every such offence.

If any person shall counterfeit or forge any frame-mark, to defraud his Majesty of the duties, every person so offending, shall, for every such offence, forfeit the sum of 100*l*. 25 G. 3. c. 72.

The provisions of this act shall extend to the duties imposed upon silks, &c. of British manufactory, by 10 A. c. 19; 12 A. c. 9; and 14 G. 3. c. 72. Id.

Two or more commissioners of excise, or two or more justices respectively, being satisfied that the duties imposed by this act have been charged thereupon, may order the collector of the duties by this act granted, to pay, out of the money in his hands arising by the said duties, unto such printer, stainer, painter, or dyer, or such owner, so much money as the duties paid upon the bleaching the same stuffs, or stuffs made of cotton as aforesaid, amount to; and if the said collector shall not have money sufficient in his hands to pay the same, the commissioners shall cause the same to be paid out of any monies arising by the said duties granted by this act. Id.

Any person or persons who shall have paid all his Majesty's duties by this or any former act payable for any such linens, or stuffs, &c. wove in Great-Britain, or foreign calicoes, or foreign muslins, or coslaes, printed, stained, painted, or dyed, in Great-Britain, or any person or persons who shall buy or be lawfully intitled to any such commodities aforesaid, printed, stained, painted, or dyed in Great-Britain, from the person or persons who actually paid his Majesty's said duties, may export from any lawful quays, and in the lawful hours, any such commodities, for which the duties shall have been paid, to any foreign parts; the person or persons, so intending to export any such commodities aforesaid, giving twelve hours notice in writing within the limits of the chief office of excise in London, and twenty-four hours notice in other places in Great Britain, of his intention to pack up, in order to be exported, any such commodities, and of the time and place when and where he will pack up the same, to the officer or officers of excise; and such officer or officers shall take care to measure the said goods, and to see that the seals or stamps, denoting the payment of the duties upon such goods, and also the frame-marks upon the same, be taken off from both ends of every piece so intended to be exported, (except as herein-after is excepted); and every such piece shall be packed up in the presence

sence of such officer or officers, who shall take an account of the kinds and quantities of the commodities aforesaid so intended to be exported, and make a return thereof to the officer who shall be appointed by such commissioners to receive the same at the port of exportation, without any fee or reward for so doing.

25 *Geo. 3. c. 72.*

No linens, &c. to be packed up for exportation, without the officer's taking off the seals or stamps denoting the payment of the duties, together with the frame-mark; and security shall be given for their exportation, in treble the value of the goods; and an oath shall be made that the duties have been paid, &c. and that the goods are the same that are described in the account sent by the officer in whose presence they were packed, to the officer attending the shipping, which officer, shall, within one month after the exportation, give to the exporter a certificate, expressing the quantities and kinds of such goods so shipped, and that all the duties are paid for the same, and that security hath been given before the shipping the same, for the exportation of the same; and such certificate being produced to the collector of the port where the same goods are exported, he shall forthwith pay or allow to the persons so exporting the same, or their agents, a drawback of all the duties before paid for such goods so exported; and if such collector shall not have money in his hands to pay the same, then the respective commissioners of excise in Great Britain are required to pay the said drawback or allowance out of the duties upon linens or stuffs printed, stained, painted, or dyed, in Great-Britain, arising by this or either of the said former acts.

24.

All the monies arising by the duties granted by this act shall, from time to time, be paid into the receipt of his Majesty's exchequer.

All the powers, penalties, &c. contained in 12 *Car. 2. c. 24.* or any other law relating to excise duties, for collecting and recovering the duties thereby granted, shall be applied in executing this act.

All fines, penalties, and forfeitures, respecting the inland duties imposed by this act, shall be sued for in any of his Majesty's courts of record at Westminster, or in the court of exchequer in Scotland respectively; and one moiety shall be to his Majesty, and the other to him or them who shall discover, inform, or sue for the same.

From Aug. 1, 1785, the old duties on all stuffs, made of or mixed with cotton not printed, stained, or dyed, in foreign parts, which shall be imported, shall cease.

If any action or suit shall be brought or commenced against any person or persons, for any thing by him or them done in pursuance of this act, such action or suit shall be commenced within three months next after the matter or thing done, and shall be laid in the proper county.

Militia.

Militia.

THE lieutenants of counties, appointed by his Majesty, 26 G. 3. c. 107. are required to call out the militia once in every year, and appoint deputies and officers, properly qualified, to train and discipline them. They shall certify to his Majesty the names and ranks of all such officers so appointed; and in case his Majesty shall, within fourteen days, signify his disapprobation of any of the persons so appointed, it shall not be lawful for the said lieutenants to grant a commission to any person so disapproved, but commissions shall be granted to all such persons so appointed, who shall not be disapproved by his Majesty; and the officers so appointed for the militia shall rank with the officers of such of his Majesty's forces as are liable to serve out of Great-Britain, as youngest of their rank.

Three deputy lieutenants may act, when the lieutenant is out of the kingdom.

No commission of any officer in the militia, granted by any lieutenant or deputy lieutenants, shall be vacated by the revocation, expiration, or discontinuance of the commission by which any such lieutenant or deputy lieutenants was or were appointed.

The lieutenant of the county shall have the chief command of the militia of his county, and appoint twenty deputies, if so many properly qualified can be found within the county, &c. i. e. having an estate of 200l. per ann. or being heirs to 400l. per ann. then as many persons, so qualified, as can be found within such county, &c. shall be appointed to be deputy-lieutenants for the purposes of this act.

And every person to be appointed a colonel shall be possessed of an estate of 1000l. per annum, or shall be heir-apparent of a like estate of 2000l. per annum. A lieutenant-colonel shall have an estate of 600l. per annum, or be heir-apparent to 1200l. per annum. A major or captain shall be possessed of an estate of 200l. per annum, or be heir-apparent to 400l. per annum, or the younger son of a person who has or had at his death 600l. per annum. Every lieutenant shall have an estate of 50l. per annum, or a personal estate of 1000l. or in real and personal estate be worth 2000l. or shall be son of some person possessed of an estate of 100l. per annum, or worth at his death 2000l. in personal estate alone, or in real and personal estate together 3000l. Every ensign shall have an estate of 20l. per annum, or a personal estate of 500l. or in real and personal estate 1000l. or shall be the son of a person having 50l. per annum, or 1000l. personal, or in real and personal estate together 1500l. one half of every such respective estate to be in the county in which they shall be appointed to serve.

Within

Within the counties of Cumberland, Huntingdon, Monmouth, Westmorland, and Rutland, and within every county and place in the dominion of Wales the qualification shall be for a deputy lieutenant 150*l.* per annum, or an inheritance of 300*l.* per annum. A colonel 600*l.* per annum, or an inheritance of 1200*l.* per annum. A lieutenant colonel 400*l.* per annum, or be heir to 800*l.* per annum. A major or captain shall have 150*l.* per annum, or be heir to 300*l.* per annum. A lieutenant shall have 30*l.* per annum, or a personal estate of 600*l.* or in real and personal estate together 1200*l.* or be heir to 60*l.* per annum, or to a person having 1200*l.* personal estate, or 2400*l.* in real and personal estate together. An ensign shall have 20*l.* per annum, or 300*l.* personal estate, or 600*l.* in real or personal estate together, or be heir to some person having an estate of 30*l.* per annum, or 600*l.* personal estate, or 1200*l.* in real and personal estate together: of all which respective estates (except those for the qualifications of lieutenants and ensigns), one moiety shall be situate within the counties or divisions in which such officers shall be respectively appointed to serve.

In the Isle of Ely a deputy lieutenant shall have 150*l.* per annum, or be heir to 300*l.* per annum: a captain 100*l.* per annum, or be heir to 200*l.* per annum, or the younger son of some person having 300*l.* per annum: a lieutenant 30*l.* per annum, or 600*l.* in personal estate, or be heir to 60*l.* per annum, or to a personal estate of 1200*l.*: an ensign 20*l.* or 300*l.* personal estate, or be heir to 30*l.* per annum, or to a personal estate of 600*l.*: of all which estates (except those for the qualifications of lieutenants and ensigns) one moiety shall be situate or arising within the said Isle of Ely, or some other part of the county of Cambridge.

In all cities and towns, which are counties within themselves, the lieutenant of every such city or town, or, where there is no lieutenant, the chief magistrate shall appoint the deputy lieutenants within such city or town, and also officers of the militia, whose number and rank shall be proportionable to the number of militia-men, which such city or town shall raise as their quota towards the militia of the county to which such city or town is united; and all provisions made by this act, with respect to counties, shall take place with respect to the said cities and towns, and the militia thereof; every deputy-lieutenant in such cities and towns shall have 150*l.* per annum, or 3000*l.* real and personal estate together: and every field officer 300*l.* per annum, or 5000*l.* real and personal estate together: a captain 150*l.* per annum, or 2500*l.* in real and personal estate together: a lieutenant shall have 30*l.* per annum, or 750*l.* in personal estate alone: an ensign 20*l.* per annum, or 400*l.* personal estate; one moiety to be situated within

within such city or town, or within the county to which such city or town is united.

Leases on lives of 300l. per annum, are to be deemed equal to a qualification as herein-before specified of 100l. per annum, and so proportionally. 26 G. 3. c. 78.

Estates granted for twenty years or more of an annual value equal to the value of the estates herein required for qualifications, to be deemed qualifications.

No commission superior to a lieutenant shall be granted till the qualification is delivered in to the clerk of the peace, or his deputy, who shall transmit to the lieutenant of the county, riding, or place, a copy of such description; and it shall be declared in the commission, that the officer to whom the commission is given, hath delivered in his qualification.

All commissions already granted shall be void unless qualifications are delivered in before January 1, 1787, of which the clerk of the peace, or his deputy, shall forthwith transmit a true copy to the lieutenant, or deputy-lieutenants.

Qualifications, &c. are to be inserted in the Gazette; and lists to be annually laid, by the secretary of state, before parliament. Deputy-lieutenants, &c. are to take the oaths within six months after their appointment, at some general quarter sessions of the peace, or in one of his Majesty's courts of record at Westminster.

Persons acting, who are unqualified, or who have not delivered in their qualifications, shall forfeit and pay the sum of one hundred pounds; one moiety to the use of the person who shall sue for the same; the proof of his qualification to lie upon the person against whom the same is brought.

Peers or their heir-apparent may act, though not possessed of the qualifications aforesaid.

The lieutenant of any county, riding, or place, with three or more deputy lieutenants, or, in his absence, any five or more deputy lieutenants, may, at the end of every five years, in case the militia shall not be then embodied, discharge some one field officer of each regiment or battalion, and such a number of officers of each inferior rank, as shall be equal to the number of persons who shall have given notice, that they are willing to serve, so that the number of vacancies shall not exceed one third of such officers who shall have served for five years.

Inferior officers, if duly qualified, may serve in higher ranks.

County lieutenants, and deputies, may appoint clerks for their meetings, or displace them if they think fit, and choose others in their room.

The number of private men to be raised by virtue of this act shall be as follows; (that is to say:)

For the county of Bedford,

D

400
For

26 G. 3. c. 107.	For the county of Berks,	360
	For the county of Bucks,	560
	For the county of Cambridge,	480
	For the county of Chester, with the city and county of the city of Chester,	560
	For the county of Cornwall,	640
	For the county of Cumberland,	320
	For the county of Derby,	560
	For the county of Devon, with the city and county of the city of Exeter,	1600
	For the county of Dorset, with the town and county of Pool,	640
	For the county of Durham,	400
	For the county of Essex,	960
	For the county of Gloucester, with the city and county of the city of Gloucester, and the city and county of the city of Bristol,	960
	For the county of Hereford,	480
	For the county of Hertford,	560
	For the county of Huntingdon,	320
	For the county of Kent, with the city and county of the city of Canterbury,	960
	For the county of Lancaster,	800
	For the county of Leicester,	560
	For the county of Lincoln, with the city and county of the city of Lincoln,	1200
	For the county of Middlesex, (exclusive of the tower di- vision, commonly called, the tower hamlets),	1600
	For the county of Monmouth,	240
	For the county of Norfolk, with the city and county of Norwich,	960
	For the county of Northampton,	640
	For the county of Northumberland, with the town and county of the town of Newcastle upon Tyne, and the town of Berwick upon Tweed,	560
	For the county of Nottingham, with the town and county of the town of Nottingham,	480
	For the county of Oxford,	560
	For the county of Rutland,	120
	For the county of Salop,	640
	For the county of Somerset,	840
	For the county of Southampton, with the town and county of the town of Southampton,	960
	For the county of Stafford, with the city and county of the city of Lichfield,	560
	For the county of Suffolk,	960
	For the county of Surrey,	800
	For the county of Sussex,	800

For

For the county of Warwick, with the city and county of the city of Coventry,	640	26 G. 3. c. 107.
For the county of Westmorland,	240	
For the county of Worcester, with the city and county of the city of Worcester,	560	
For the county of Wilts,	800	
For the west riding of the county of York, with the city and county of the city of York,	1240	
For the north riding of the said county,	720	
And for the east riding of the said county, with the town and county of the town of Kingston upon Hull,	400	
For the county of Anglesea,	80	
For the county of Brecknock,	160	
For the county of Cardigan,	120	
For the county of Carmarthen, with the county borough of Carmarthen,	200	
For the county of Carnarvon,	80	
For the county of Denbigh,	280	
For the county of Flint,	120	
For the county of Glamorgan,	360	
For the county of Merioneth,	80	
For the county of Montgomery,	240	
For the county of Pembroke, with the town and county of the town of Haverfordwest,	160	
And for the county of Radnor,	120	

General meetings shall consist of the lieutenant, with two deputy-lieutenants, or, of three deputy-lieutenants; such general meeting to be holden upon the last Tuesday before the twenty-fourth day of October in every year; the lieutenant with any two deputy lieutenants, or, any three deputy lieutenants, may summon other general meetings, of which, notice shall be given in the London Gazette, and also in any weekly newspaper usually circulated in such county, &c. fourteen days at the least before the days appointed for holding such meetings respectively; and in case such meeting shall not be attended by the lieutenant and two deputy lieutenants, or by three deputy lieutenants; the lieutenant, or any one deputy lieutenant, who shall attend at such meeting, shall and may adjourn the same; and in case no deputy lieutenant shall attend at the time and place appointed for the next meeting, then the clerk of the general meetings, or his deputy, shall adjourn such meeting to any other time, to be holden at the same place.

The subdivision meetings shall consist of two deputy lieutenants at the least; but where two deputy lieutenants do not attend, any one deputy lieutenant, with any one justice of the peace of the county, &c. within which such subdivision lies, may do all acts, directed to be done by deputy lieutenants, at their meetings; which acts shall be valid.

26 G. 3. c. 107.

The clerk shall give notice of subdivision meetings to the deputy lieutenants, &c. and also to the commanding officers of the regiment, battalion, &c. if on actual service, or (if not on actual service) to the colonel thereof, or (in case of the absence of the colonel from Great Britain) to the next commanding officer within Great Britain, and shall send an account of the several days fixed for receiving lists, and for balloting and inrolling the militia men within such subdivision; and shall, as soon as the militia men are inrolled, transmit to the colonel or commanding officer a list specifying the names, trades, and usual places of abode, of all such militia men as are inrolled, and where there are substitutes, the names, trades, and places of abode of the persons in the room of whom they were inrolled as substitutes.

When a sufficient number do not attend, another meeting shall be appointed within 14 days, notice being given five days at the least previous to such meeting.

The first meetings of the deputy lieutenants shall be held as early after the 24th day of October in every year, as conveniently may be; and they may appoint a second general meeting, and shall require the chief constable or other officer as aforesaid, to issue an order to all constables, &c. to return fair and true lists of the names of all men within their respective parishes, &c. between the ages of eighteen and forty-five years, distinguishing their respective ranks and occupations, and also which of the persons so returned labour under any infirmity likely to incapacitate them from serving as militia-men. Copies of such lists are to be affixed on the church-door, on some Sunday morning, three days at the least before the said meeting, and also notice, at the bottom of the said list, of the day and place of such meeting. Constables are to verify the returns upon oath.

Subdivision-meetings may amend lists, and make returns to the clerk of the general meetings.

General meetings may alter the appointed subdivisions.

Deputy lieutenants may appoint what number of men shall serve for each parish, &c. who are to be balloted for.

Persons chosen by ballot are to take the following oath:

I A. B. do sincerely promise and swear, that I will be faithful and bear true allegiance to his Majesty King George; and I do swear, that I am a protestant, and that I will faithfully serve in the militia, within the kingdom of Great Britain, for the defence of the same, during the time of five years for which I am inrolled, unless I shall be sooner discharged.

And every such person shall be inrolled (in a roll to be then and there prepared for that purpose) to serve in the militia, for the space of five years.

Persons chosen may find substitutes, who are then to be inrolled and sworn, if having not more than one child, and approved

proved by the deputy lieutenants; and such substitute shall take the following oath:

I A. B. do sincerely promise and swear, that I will be faithful, and bear true allegiance to his Majesty King George; and I do swear, that I am a protestant, and that I will faithfully serve in the militia, within the kingdom of Great Britain, for the defence of the same, during the time of five years, or for such further time as the militia shall remain embodied, if, within the space of five years, his Majesty shall order and direct the militia to be drawn out and embodied, unless I shall be sooner discharged. 26 G. 3. c. 107.

Any person chosen by ballot, for whom such substitute shall have been so inrolled and sworn, shall be exempt from service, as if he himself had served.

If the full number are not inrolled, a fresh ballot is to be taken.

One deputy-lieutenant may administer the oath.

Persons chosen and not appearing, (except Quakers) shall forfeit 10l.

If the penalty be not paid, the person shall be compelled to serve, and at the expiration of five years shall be liable to serve again, or provide a substitute; and shall be subject to the same punishments, for absconding or deserting, as if he had been duly sworn and inrolled as a militia man.

Persons exempted from serving are Peers, officers in the army, or in any castle or fort, and private men in the army; commissioned officers serving, or having served four years in the militia, members of both universities, clergymen, licensed teachers of any separate congregation, constables, &c. article clerks, apprentices, seamen, men employed in his Majesty's dock-yards, or persons employed in the tower, at Woolwich Warren, in the gun-wharfs at Portsmouth, or at his Majesty's powder mills, magazines, and other storehouses, persons free of the watermen's company, persons having more than one child born in wedlock. No person who has served personally or by substitute shall be obliged to serve again till it comes to his turn; but a substitute, if chosen by ballot, shall be obliged to serve again, so as to make the choice of militia men by ballot within every subdivision as equal and impartial as possible.

Lists for two places may be added together.

If any list shall be lost or destroyed, the deputy lieutenants, or any two or more of them, shall cause a new list to be made and returned to them at their next subdivision meeting.

If any such constable, or other officer, shall refuse or neglect to appear according to the order or warrant of any two or more deputy lieutenants, or to comply with their orders and directions, or shall in making such return be guilty of any fraud or wilful partiality or gross neglect, in his duty, the said deputy lieutenants, or any two or more of them, are required to com-
mit

26 G. 3. c. 107. mit the person so offending to the common gaol, there to be kept, without bail or mainprize, for one month, or at their discretion to fine such person in any sum not exceeding five pounds nor less than forty shillings.

Any person who shall endeavour to prevail on any chief constable, constable, or other officer, to make a false return of any list, or leave out of any such list the name of any person who ought to be returned to serve as a militia man, shall, for every such offence, forfeit and pay the sum of fifty pounds; and if any person shall refuse to tell his christian and surname, or shall falsely tell it, or shall refuse to tell the christian or surname of any man lodging within his or her house, or shall knowingly tell any false name, to any constable, or other officer authorized to demand the same, every such person shall forfeit the sum of ten pounds.

Every person chosen by ballot to serve in the militia shall be liable to such service, although he may have removed from the place where his name was inserted in the list; every person liable to serve in the militia, having more than one place of residence, shall serve for the county, riding, or place where his name shall have been first inserted in such list.

Where any parish shall lie in two or more counties, that parish shall be deemed belonging to the county wherein the church is situate.

If any person shall be fraudulently bound apprentice, such apprentice shall be liable to serve for the first vacancy, and the master shall forfeit 10l.

Two deputy lieutenants may provide substitutes for Quakers, and levy the expence by distress; for want of which, such Quaker, being of ability to pay 10l. shall be committed to the common gaol, for three months, or until the expence of the substitute is paid.

Justices may order payment of the costs of levying by distress, where Quakers refuse to pay rates, made for the providing of volunteers, to the sum of 10s. each, where there are only two, to the sum of 5s. where there are more.

Persons unfit to serve, when chosen, may be discharged by the deputy lieutenants.

Persons becoming unfit to serve, may be discharged by the commanding officer; which discharge must be confirmed by two deputy-lieutenants, before another man is ballotted for in his room.

Vacancies occasioned by death, shall be filled up by a fresh ballot.

Any two or more of the deputy lieutenants, at their several subdivision-meetings, shall ballot for militia-men, in the room of those, whose terms of service will expire before the 20th day of November then next ensuing the holding of such meetings, and

and shall at a following meeting, proceed to inroll the said ballotted men, or their substitutes. 26 G. 3. c. 107.

In case any person making oath that he is not possessed of the clear value of 500l. shall be chosen by ballot to serve in the militia, when it is drawn, or ordered out for actual service, and such person shall be sworn and inrolled, or shall provide a fit person to serve as his substitute, who shall be sworn and inrolled, the churchwardens or overseers of the poor shall, on receiving an order under the hands of any two or more deputy lieutenants, pay to every such person, so chosen by ballot, any sum of money, not exceeding one half of the current price then paid for a volunteer, where such person was so chosen, which said sum of money shall be taken out of the poor's rate; any churchwarden or overseer of the poor refusing or neglecting to pay such money, upon demand, and the producing of such order, shall, for every such offence, forfeit the sum of five pounds, one half to be paid to the person so chosen by ballot; if any man chosen by ballot, and serving for himself, shall, within one month after his inrollment, be disapproved of, and discharged, such sum shall not be paid to the person so chosen by ballot, but shall be paid to the next person chosen by ballot in his stead; and if any substitute be disapproved and discharged, no such sum shall be paid to the man so chosen by ballot, unless he shall serve himself, or shall find another substitute, who shall be approved by the commanding officer.

Volunteers may be raised with the consent of the inhabitants, taken at a vestry held after three day's notice, to serve on the same terms as substitutes; and a rate may be made for paying them bounties, not exceeding 6l. each; to which rate all are bound to contribute, on pain of distress, except those who have served, or shall be then serving in the militia.

Any justice may determine disputes between servants enrolled as militia men, and their masters, respecting wages, within three months from the time of their quitting the service; and may make such order for the payment of so much wages to such servant in proportion to the service he has performed, as to such justice shall seem just and reasonable, provided the sum in question do not exceed the sum of 20l. and in case of refusal for the space of 21 days, may issue his warrant to levy the same, by distress.

Every substitute, &c. who does not appear, if he do not return the bounty, shall forfeit any sum not exceeding 20s. at the discretion of the deputy-lieutenant or justice of the peace before whom he shall be convicted; or be committed to the common gaol or house of correction for the space of 14 days, or until the said sum shall be returned.

One justice may order the payment of bounty to substitutes and volunteers, according to act 20 Geo. III. c. 19.

When

26 G. 3. c. 107.

When a regiment is out of its county, lists of men willing to continue to serve, after the expiration of their term, shall be transmitted by the commanding officer.

The enlistment of a militia man into the standing army shall be void; and any militia man offering to enlist into his majesty's other forces shall be imprisoned six months, and if actually enlisted, shall serve in such regiment, when dismissed from the militia; any officer, serjeant, or other person enlisting militia men shall forfeit 20*l.* and any soldier offering to serve as a substitute shall forfeit 10*l.* or be committed to the common gaol or house of correction for any time not more than three months.

Any person ordering serjeants, &c. of the militia to beat up for volunteers, shall forfeit 10*l.* being convicted upon oath, before any justice of the peace, one moiety to the use of the informer: and any serjeant refusing to declare who gave him such orders shall be imprisoned for any time not exceeding three months.

Rolls signed at subdivision-meetings shall be transmitted to the clerk of the general meeting, within 14 days after every subdivision-meeting.

A state of the number of persons liable to serve, shall be transmitted annually by the lieutenant of the county, &c. to the privy council, who are to settle the number of men for each county, place, &c. and transmit the numbers to the county lieutenants: if the number fixed on be *greater* than the number appointed to serve for any county, place, &c. the lieutenant for such county, &c. with two or more deputy-lieutenants, or any three or more deputy-lieutenants shall at a general meeting appoint what number of militia men shall serve for each hundred, or other division within such county, &c. and the additional number of militia men, to make up the whole number so fixed and settled, shall be provided or chosen in the same manner as other militia men are by this act to be provided or chosen, and all the additional men, or their substitutes, and also all volunteers, shall take the oath, and be inrolled, as is directed: where the number so fixed shall be *less* than the number of militia men appointed to serve for any county, or place, &c. so many militia men shall be discharged by ballot, as shall exceed the number so fixed and settled as aforesaid.

The money arising by penalties incurred for refusing to serve in the militia, or to find substitutes to serve in their room, shall be applied, by any two or more deputy-lieutenants, in providing substitutes for the persons who shall have paid such penalties; if any surplus shall remain, the same shall be paid to the colonels or commanding officers of the regiments, &c. in which such persons ought to have served, and be applied as part of the regimental stock.

Any

Any lieutenant, deputy-lieutenant, or justice, is authorized to administer oaths to any witness or witnesses; and all other oaths may be administered by any lieutenant or deputy-lieutenant. 26 G. 3. c. 78.

Where the number of men is sufficient, the militia shall be formed into regiments, of not more than twelve, nor less than eight companies, of eighty private men to a company at the most, and sixty private men at the least; and the field-officers shall be one colonel, one lieutenant-colonel, and one major; and where the number of men shall be under eight, and not less than five companies, such militia shall be formed into a battalion, and the field-officers shall be one lieutenant-colonel, and one major only; and where the number of men shall amount to any number under five, and not less than three companies, such militia shall be formed into a battalion with one lieutenant-colonel, or major, and no other field-officer; and in each regiment or battalion of militia there shall be one captain, one lieutenant, and one ensign to each company: every battalion of five companies, or upward, may have one company of grenadiers or light infantry, to which two lieutenants shall be appointed, instead of one lieutenant and one ensign; and every regiment, consisting of eight companies, or upwards may have one company of grenadiers, and one company of light infantry, to each of which companies two lieutenants shall be appointed, instead of one lieutenant and one ensign.

Where the number of men shall not be sufficient to form a regiment or battalion, the militia shall be formed into independent companies, each company to consist of 80 private men at the most, and 60 at the least, with one captain, one lieutenant, and one ensign to each company; and his Majesty may, whenever he thinks proper, join together any number of such independent companies, and form a battalion or battalions, or may incorporate them with any other regiment or battalion of militia, provided the number of companies in any such regiment or battalion be not thereby made to exceed the number of companies, of which a regiment or battalion of militia is hereinbefore directed to consist.

County lieutenants may act and bear rank as colonels, though the bodies of men do not entitle their commanding officers to that rank.

The senior officer, residing in Great Britain, shall be invested with the powers given to colonels, in the absence of the commanding officer from Great Britain, till his return shall be notified to the clerk of the peace of the county, &c. and by him transmitted to the officer next in command.

The rank of colonel may be given to lieutenant-colonels commandant after five year's service.

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When

26 G. 3. c. 107. Where the numbers are not sufficient for a regiment, three persons may be appointed, with the rank of colonel, lieutenant-colonel, and major; but with no higher pay, than if they were lieutenant-colonel, major, and captain: where the number of men shall be sufficient to form four, but not sufficient to form six companies, the lieutenant may appoint two persons, qualified as aforesaid, to serve, with the rank of lieutenant-colonel and major, but only one of them shall be entitled to any higher pay than that of captain, and where the number of men is not sufficient to form more than two companies, the eldest captain shall rank as major, but shall only be entitled to the pay of captain.

Lieutenants may be appointed captain-lieutenants, where there are six companies in the regiment.

Adjutants may be appointed from the army, or embodied militia, who shall preserve their rank in the army, and they may hold a subaltern's commission, though not qualified, and may have the brevet rank of captain on the recommendation of the commanding officer of any regiment or battalion of militia, consisting of not less than six companies, provided such adjutant has served five years in the rank of lieutenant; although such adjutant may not have the qualification required by this act for captains: but no adjutant so appointed to the rank of captain shall be entitled to rank above, or to command, any captain of a company in the militia, nor shall, by virtue of such appointment, be entitled to receive any greater pay than that of a lieutenant, together with his pay as adjutant.

A paymaster may be appointed to a battalion of more than two companies, when it is not in actual service, but the money necessary for a less number, shall be paid to the commanding officer, by the receiver-general of the land-tax.

No adjutant, surgeon, quarter-master, &c. shall be appointed captain of a company, &c. nor vice versa; but a battalion clerk may be appointed a captain-lieutenant.

No half pay officers serving as subalterns, shall be deemed to forfeit their half-pay; but such officers shall take the following oath:

*I, A. B. do swear, that I had not, between the
any place or employment
of profit, civil or military, under his Majesty, besides my allow-
ance of half pay as a reduced in late
regiment of save and except my pay as
lieutenant, ensign, adjutant, battalion clerk, paymaster, quarter-
master, or surgeon, [as the case may be], for serving in a regi-
ment of militia:*

And the taking of the said oath shall, without taking any other oath, be sufficient to entitle such person to receive his half pay.

When

When the militia is not on actual service, there shall be one serjeant and one corporal to every thirty men; and when drawn out, there shall be one serjeant and one corporal to every twenty men; and when not in actual service, there shall be one drummer to every company, with an addition of one drummer for each flank company of regiments or battalions consisting of six or more companies; and when the militia shall be drawn out, there shall be an addition of one drummer to every company so drawn out; and the daily pay of every such serjeant, corporal, and drummer, shall be to every serjeant one shilling, to every corporal eightpence, and to every drummer sixpence; and such serjeants, corporals, and drummers, shall be new clothed, when not in actual service, once in two years. All serjeants and corporals shall take the following oath:

I, A. B. do sincerely promise and swear, that I will be faithful, and bear true allegiance to his Majesty King George; and I do swear that I am a protestant, and that I will faithfully serve as a serjeant, or corporal, [as the case shall be], in the militia within the kingdom of Great Britain, for the defence of the same, until I shall be legally discharged.

The colonel or commanding officer of every battalion consisting of four or more companies, may appoint a serjeant-major out of the serjeants, and a drum-major out of the drummers; and all serjeants, corporals, and drummers, having received any pay as such, shall be compellable to serve, until they shall be legally discharged.

No publican shall be capable of serving as a serjeant, corporal, or drummer, in the militia.

A surplus of 15 men, above the proportion of 30 to one corporal, shall entitle the battalion to an additional corporal, when not in actual service, for such surplus number of men.

Any serjeant, corporal, or drummer, may be discharged by the colonel, or commanding officer, (with the consent of the captain of the company); and the captain (with the approbation of the commanding officer) may appoint any proper person in the room of every serjeant, corporal, and drummer, who shall die, desert, or be discharged, all which serjeants and corporals, so appointed, shall take the like oath as is before required.

The commanding-officer of any regiment, &c. may retain any number of the drummers who now are employed, as fifers or musicians therein, over and above the number of one drummer per company, or may engage any additional number of drummers to act as fifers or musicians in their respective corps; and all such drummers so retained, or in future engaged to serve in any such corps as fifers or musicians, shall be deemed as drummers of militia, to all intents and purposes, and shall be

26 G. 3. c. 107. subject to the same orders and punishments, as other drummers of militia, and shall continue to serve as drummers so long as they shall receive the same pay and cloathing as other drummers have, and no longer.

Serjeants of Chelsea hospital may receive their allowance therefrom, together with their pay.

Any person who shall have faithfully served as a serjeant in the militia for fifteen years, or as a corporal or drummer for twenty years, and who shall be discharged on account of age or infirmity, shall, on the recommendation of the commanding officer, &c. be entitled to examination at the Chelsea board, and be capable to be placed on the pension of five-pence per diem, if the said board should judge him deserving thereof: But no person who shall be appointed a serjeant in the militia after the passing of this act, shall be entitled to such recompence, until he shall have served in the militia, or in the army and militia, for twenty years.

The militia shall be trained and exercised for 28 successive days annually, and amenable to the mutiny laws, so that no punishment shall extend to loss of life or limb.

Notice of the time and place of exercise shall be affixed on the church doors; and all militia men shall duly attend at such time and place, according to the notice.

Ten days prior to the annual exercise, lists of the men inrolled, shall be sent to the respective commanding officer, or to such person as he shall appoint to receive the same; and a duplicate of such list shall also be transmitted to the adjutant of such regiment, &c.

From which lists, two thirds of the complete number shall be chosen by ballot, at the first meeting, for exercise.

The day after the ballot, the regiment, &c. shall be mustered.

Vacancies by death, or discharge, or by the expiration of the time of service, shall be filled up by ballot at the first meeting. The men ballotted out of the roll are to be exercised, and the remainder discharged from attendance; but though discharged, they are liable to military law, while they remain where the regiment is assembled; and are to appear on notice, at any subsequent place of exercise.

If any inrolled person, not chosen by ballot as aforesaid, shall offer himself as a volunteer to be trained and exercised, it shall be lawful for the commanding officer to accept such volunteer in the room of another person so ballotted, to be trained and exercised.

All mayors, bailiffs, constables, tythingmen, headboroughs, and other chief magistrates, and officers of cities, towns, &c. and any one justice of the peace inhabiting within or near any such city, town, &c. but no others, may quarter and billet the officers and private men serving in the militia, at

the times when they shall be called out to annual exercise, in inns, &c. And all houses of persons selling brandy, wine, &c. upon application made, are required to order and provide convenient lodging, in such houses, for the serjeants, corporals, and drummers of the militia. 26 G. 3. c. 107.

Militia men falling sick on the march, are to be relieved by the parish officer, and the expence to be repaid by the county treasurer; such relief being ordered by any justice, mayor, or chief magistrate, and the parish officer's account allowed by him.

Justices may grant warrants for impressing carriages for the militia on its march; the sum of one shilling for every mile being paid to the chief constable or other officer for a waggon with five horses, and any wain with six oxen, or with four oxen and two horses, and ninepence per mile for any cart with four horses, and so in proportion, for which sums every chief constable, &c. is hereby required to give a receipt; and every person being ordered by the constable, &c. is hereby required to provide and furnish the same for one day's journey, and no more; and if the expence exceed the rates of carriage, the surplus shall be paid by the treasurer of the county, out of the public stock.

When the militia is called out to annual exercise, the state thereof is to be sent to the county lieutenant, by the commanding officer, within six months, on pain of forfeiting 100l.

Militia men not appearing at, or absenting themselves during, the annual exercise, and not taken up till after the exercise, shall forfeit 20l. and if such penalty shall not be immediately paid, the justice of the peace before whom any such militia man shall be convicted, shall commit such militia man to the common gaol, without bail or mainprize, for the space of six months, or until he shall have paid the said penalty.

Another man shall be ballotted for, if a deserter does not return in three months; and if he shall at any time return or be taken, he shall, notwithstanding any person shall have been chosen in his room, be compelled to serve in the same manner, and for the same term, as if no person had been so chosen in his room.

A Substitute deserting is liable to serve his full term, whenever taken up, to be computed from the day on which he shall be apprehended, and shall also be subject to such other penalty or punishment as shall be inflicted upon him for such offence by virtue of this act; and the commanding officer shall cause notice to be given to the clerk of the subdivision for which such person was inrolled, of the day on which he was apprehended, and the clerk shall make an entry of the name of such person, and also of the time of his being so apprehended.

28 G. 3. c. 107.

All muskets delivered for the service of the militia shall be marked with the letter (M), and the name of the county, &c. to which they belong; and in case any militia man shall sell, pawn, or lose any of his arms, clothes, or accoutrements, or neglect or refuse to return the same in good order to his captain, or to the person appointed to receive the same, every such militia man shall, for every such offence, forfeit and pay a sum not exceeding three pounds; and if he shall not immediately pay such penalty, the justice of the peace before whom he shall be convicted shall commit him to the house of correction for any time not exceeding three months, or until he shall have paid the said penalty.

If any person shall knowingly and willingly buy, take in exchange, or otherwise receive any arms, clothes, or accoutrements, belonging to any militia man, the person so offending shall pay for every such offence, the sum of five pounds; and if such offender shall not immediately pay such penalty, and shall not have sufficient goods and chattels whereon to levy such penalty, the justice before whom he shall be convicted shall commit him to the common gaol for the space of three months, or shall cause such offender to be publicly whipped, at the discretion of such justice.

When any regiment, &c. of militia, shall be assembled for the purpose of being trained and exercised, it shall be lawful for the captain or commanding officer of every company to put the militia men of his company under stoppages, not exceeding 6d. per day, for the purpose of providing them with linen, &c. and for defraying the expence of repairing any arms which shall have been broken or damaged by any such militia man's neglect: provided always, that he account for such stoppage, and after having deducted what shall have been laid out and paid for necessaries, &c. shall pay the sum remaining (if any there shall be) into the hands of the militia man to whom the same belongs, before he be dismissed from such training and exercise.

Every adjutant, serjeant-major, serjeant, corporal, drum major, and drummer of the militia, shall be at all times subject to any act which shall be in force for punishing mutiny and desertion; and it shall be lawful for the colonel, or (where there is no colonel) the commanding officer of any regiment or battalion of militia, to direct the holding of courts-martial whenever such regiment or battalion shall be embodied for the purpose of annual exercise, for the trial of any serjeant major, serjeant, corporal, drum major, or drummer of such regiment or battalion, for any offence committed during the time such regiment or battalion was not embodied, but so that no punishment shall extend to the loss of life or limb.

Any serjeant or corporal of the militia may, by sentence of a court-martial, be reduced to the condition of a private soldier.

soldier of the militia, to serve as such during any time not exceeding 15 months; after which time, if not regularly re-appointed, he shall be discharged from the service. 26 G. 3. c. 107.

The arms belonging to every regiment, &c. when not embodied, shall be kept in such convenient place as the colonel, or commanding officer shall direct, with the approbation of the lieutenant of the county, &c.

One-third part of the serjeants, corporals, and drummers, in every regiment, &c. shall constantly be resident where the arms are kept, and shall be under the command of the adjutant, and in his absence the serjeant major, shall make a monthly return of the true state of the serjeants, corporals, and drummers of the regiment, &c. to the lieutenant of the county and the commanding officer, in default of which he shall be subject to such punishment as a court-martial shall adjudge; no serjeant, corporal, or drummer, shall be absent from such city, town, or place, without a regular furlough from his colonel, or from the commanding officer; and every serjeant, corporal, and drummer, who shall absent himself without such furlough, shall be liable to be apprehended as a deserter; the adjutant shall never absent himself without leave; but whenever such adjutant shall be absent, with leave, the serjeant major, or some serjeant, who shall be appointed, shall act.

If any militia man shall not join the regiment at the time of annual exercise, or shall desert, and shall not be apprehended before the expiration of the time appointed for such exercise, the commanding officer, adjutant, or serjeant major, receiving information of the place where he shall reside, shall direct a party of the serjeants, corporals, or drummers, to assist in apprehending, and in conveying him before some justice of the peace where such offender shall be apprehended; and if, by confession, or the oath of any witness, or the knowledge of such justice, it shall appear that such person is guilty of such offence, such offender shall be conveyed to the head quarters of the regiment or battalion of militia of the next county, in the way to that to which such offender belongs, and be delivered into the custody of the adjutant or serjeant major of such regiment or battalion, who shall cause him to be conveyed in like manner to the adjutant or serjeant major of the regiment of the next county, &c. and so on till such offender shall be delivered into the custody of the adjutant or serjeant major of the regiment or battalion to which he belongs, who shall take him before a justice of the peace, to be dealt with as this act directs in cases of militia-men deserting or absenting themselves from duty; such offender to be subsisted at the rate of sixpence per day, from the stock of the county, &c. to which such regiment belongs, for which subsistence such justice is hereby required to make an order upon the treasurer of the county.

If

26 G. 3. c. 107 If any serjeant, corporal, or drummer, shall desert from the regiment or battalion to which he belongs, any headborough, constable, or other officer of the place where any such deserter shall be found, may cause him to be apprehended, and taken before any neighbouring justice of the peace, who is hereby impowered to examine such suspected person; and if it shall appear that such suspected person is a deserter, such justice shall cause him to be conveyed to the common gaol, or other public prison, near to which such deserter shall be apprehended, there to remain, until he shall be demanded by some person or persons authorized to receive him; and shall transmit an account thereof to the clerk of the general meetings of the county, &c. to which such deserter belongs; and the keeper of such gaol, &c. shall receive the full subsistence of such deserter, for his maintenance, during the time he shall continue in his custody, but shall not be entitled to any fee or reward on account of his imprisonment.

The colonel, or commanding officer, of the regiment, shall send an order, under his hand and seal, to the keeper of the said prison, requiring him to deliver such deserter to the person or persons therein named; and the serjeant, &c. to whom such deserter shall be so ordered to be delivered, with a sufficient party under his command, shall convey such deserter to the adjutant or serjeant major of the regiment to which he belongs; and such adjutant or serjeant major shall take such deserter before a justice of the peace of the county to which he belongs, who shall forthwith cause him to be conveyed to the common gaol, house of correction, or other public prison of such county, riding, or place, where he shall remain, without bail or mainprize, until the regiment or battalion to which he belongs shall be embodied for annual exercise or for actual service; and a court martial shall be held for the trial of such deserter; and if such deserter shall be found guilty, he shall be punished as such court martial shall think fit, but not to the loss of life or limb.

All gaolers shall receive into their custody such offender, for such time as they shall be required, when he is conveying to his regiment, not exceeding twenty four hours, on pain of forfeiting twenty shillings.

Serjeants employed in apprehending, &c. deserters, shall be billeted as other soldiers employed in that service.

The justice of the peace, before whom any deserter shall be convicted, may issue his warrant to the clerk of the regiment to which such deserter shall belong, or to the commanding officer, to pay, out of the stock of such regiment or battalion, the sum of twenty shillings to the person who shall have apprehended such deserter.

If any person shall harbour, conceal, or assist any deserter, knowing him to be such, the person so offending shall forfeit, for every such offence, the sum of five pounds.

In all cases of actual invasion, or upon imminent danger thereof, and in all cases of rebellion or insurrection, it shall be lawful for his Majesty, (the occasion being first communicated to parliament, if it shall be then sitting, or declared in council, and notified by proclamation, if no parliament shall be then sitting), to order and direct the lieutenants, &c. with all convenient speed, to draw out and embody the militia within their respective counties, &c. or so many of them as his Majesty shall in his wisdom judge necessary, and to put the said forces under the command of such general officers as his Majesty shall be pleased to appoint; and the officers, &c. shall from the time of their being drawn out as aforesaid, remain subject to the articles of war.

Neither the whole, nor any part of the militia directed by this act to be raised and maintained, shall on any account be carried, or ordered to go out of Great Britain.

When the militia is called out, his Majesty may and shall issue a proclamation, for the meeting of parliament, within 14 days.

When the militia is ordered to be called out, the county lieutenant, &c. shall issue orders to the constables, or other officers, of the several parishes, &c. to cause notice in writing to be given to the several militia-men, to attend at the time and place mentioned in such order; and if any militia-man (not labouring under any infirmity) shall not appear and march in pursuance of such order, every such militia-man shall be liable to be apprehended, and punished as a deserter; and if any person shall harbour or conceal any militia-man when ordered out into actual service, knowing him to be a militia-man, every such person shall, for every such offence, forfeit and pay the sum of five pounds.

No officer serving in the militia shall sit in any court-martial, upon the trial of any officer or soldier serving in any of his Majesty's other forces; nor shall any officer serving in any of his Majesty's other forces sit in any court-martial, upon the trial of any officer or private man serving in the militia.

When any regiment shall be drawn out into actual service, the commanding officer may appoint an agent, and shall take security from such agent; and such commanding officer is hereby made liable to make good all deficiencies that may happen, from the said agent or from himself, upon account of the pay, clothing, &c. of such regiment.

When the militia of any county shall be ordered out into actual service, the receiver-general of the land-tax shall pay to the captain or commanding officer, one guinea, for the use of every private militia-man; and to every captain or commanding officer of a company the sum of one guinea for every recruit; and the money so received, shall be laid out in the best manner for the respective militia-men; and shall account to

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such

26 G. 3. c. 107. such militia-man how the said sum hath been applied, and shall pay the remainder (if any) to the said militia-man.

If the term of service of any person so ballotted, shall be prolonged, beyond the term of five years, the receiver general of the land tax for the county, &c. shall forthwith pay to the captain, or commanding officer, and so on, a guinea for every three years, to be laid out for the men to the best advantage, and accounted for to every man before he receives his discharge.

The militia when embodied shall be entitled to the same pay as the other forces; and non-commissioned officers, &c. maimed in service, shall be entitled to the benefit of Chelsea hospital.

When the militia shall be duly disembodied, the officers and private men shall be subject to the same orders only as they were subject to, before they were drawn out.

The powers, &c. given to Northumberland, shall extend to Berwick upon Tweed, &c. and their militia shall join that of Northumberland.

The Governor of the Isle of Wight shall appoint the officers, &c. for that militia, who are to be qualified like those for Wales.

And the militia of the said island shall be raised in the same manner as the militia of the county of Southampton, and be deemed a part of the militia of the said county; but shall continue in the island, unless otherwise ordered by his Majesty.

The constabulary of Craike, in the county of Durham, shall be deemed part of the north riding of Yorkshire; part of Maker, shall be deemed part of the county of Cornwall; and Wokingham shall be deemed part of the county of Berks; and the township of Filey, part of the east riding of the county of York; and Threapwood, part of the county of Flint; and Saint Martin, in Stamford, shall be deemed part of the county of Lincoln; and be subject to the authority of the lieutenants, &c. of those counties.

The warden of the stannaries, in pursuance of his Majesty's commission, shall array, assess, arm, muster, and exercise the said tinners, as hath been heretofore used.

The several lieutenants commissioned for the militia of the city of London, shall continue to list and levy the train bands as heretofore,

The constable of the Tower may appoint deputy lieutenants, &c. for the tower hamlets, according to act 13 and 14 Car. II. cap. 3.

The deputy lieutenants may act when the lieutenant of the hamlets is out of the kingdom.

No commission, warrant, or appointment, granted to any deputy lieutenant, of the said tower hamlets, shall be vacated by the death or removal of the lieutenant.

The

The constable of the tower, or lieutenant of the tower hamlets, shall appoint a treasurer of the trophy money, for receiving and paying such monies as shall be levied by virtue of the said act of the 13 & 14 *Car. II.* who shall yearly account, upon oath, to the said constable or lieutenant, or his deputy lieutenants, or any three or more of them, which accounts shall be certified to the justices of the peace for the said division or hamlets, at their next general or quarter sessions; unless by reason of the death of such treasurer, or otherwise, such accounts cannot be passed under the hands and seals of four or more of such justices.

And no trophy money for a succeeding year shall be levied, till the account of the former year has been allowed.

The warden of the cinque ports, &c. may act as lieutenants, &c. of counties may do, and shall keep up the usual number of soldiers in the said ports, &c. unless he or they find cause to lessen the same; and the militia of the said ports, &c. shall remain separate from the militia of the several counties within which the said ports, &c. are situate; and may be called out notwithstanding the pay advanced may not have been reimbursed.

Churchwardens and overseers in Kent and Sussex, may make returns of men liable to serve, &c. and may have the authority hereby granted to constables in other places, and are subject to the same penalties for neglect of their duty.

From and after the last Tuesday in October next, his said Majesty's lieutenant, or, on his death or removal, or in his absence, any three or more deputy lieutenants of the counties of Sussex and Kent, respectively, shall and may issue out his or their orders to the chief constable of the several hundreds.

Certified returns of the militia to be annually sent to the clerks of the peace to be filed.

The lieutenant, or any three deputy lieutenants, where the militia shall be raised, shall, on or before the twenty-fifth day of December, in every year, transmit a certificate to the clerk of the peace, of the militia in that year, and the time during which such militia hath been trained and exercised; and every such clerk of the peace shall deliver such certificate to the justices of the peace, at their general quarter session to be held next after the twenty-fifth day of December, in every year, on the day on which such session shall be opened, and the same shall be filed amongst the records of such session. Where no such return is received, the same is to be certified by the clerk of the peace, and filed by him amongst the records of such session.

In every county and place where no such certificate shall be transmitted, the sum of five pounds shall be annually paid for and in lieu of every private militia man by this act directed to be raised within the same county or place; and the justices of the peace shall and are hereby required, at their said general

26 G. 3. c. 107. quarter session, to rate and assess the sum of five pounds per man as aforesaid upon every such county or place, and upon every town, parish, &c. within such county, by such ways and means, as are directed with respect to county rates, by 12 G. 11. or by any other act of parliament; no person who shall have served as an officer in any body of militia raised within this kingdom for the space of four years, or who shall be then serving, shall be liable to pay any part of such rate, provided such person shall have delivered a certificate of such service to the clerk of the peace, and also a roll or list of his tenants, and the places of their abode.

Where a certain number of militia men are directed to be raised for any county, together with any city or town being a county of itself, and the militia shall not be raised for such county and city, or town, the payment of the said sum of five pounds per man upon the whole number of militia men so directed to be raised, shall be divided between such county, and such city or town, in such proportion as the respective quotas paid to the land tax bear to each other, unless the apportionment of the number of such militia-men shall actually have been made, in which case the said sum of five pounds per man shall be borne by such county, and by such city or town, in such proportions as the numbers of militia-men, of apportioned to be raised by such county, and by such city or town, bear to each other.

Where there are no county rates, the assessment is to be raised as the poor's rates are.

In all cases where the militia shall not be raised within any city, town, or place, not rated to the county rate, the proportion of the said sum of five pounds per man, to be borne by such city, town, or place, shall be raised, levied, and collected within such city, town, or place, by a separate rate or assessment, as the rates for the relief of the poor are raised, and the churchwardens and overseers of the poor shall, from time to time, pay over the same to the treasurer of the county with which such city, town, or place, shall be joined or united for the purpose of raising the militia.

Where a town lies in two counties, the money assessed shall be paid to the treasurer of the county wherein the church stands.

If the assessment for a place where there are no county rates, be not paid before the first day of June, it may be levied by the justices of the peace, who shall cause the same to be levied by distress and sale of the goods and chattels of the churchwardens or overseers of the poor of every such parish and division, rendering the overplus (if any) to the owners; and all such churchwardens and overseers of the poor shall be reimbursed the money so levied on them respectively by the same ways and means as overseers of the poor are reimbursed, for the relief of the poor.

The treasurer for every county or place, who shall receive the said sum of five pounds per man, is hereby required to pay all the money he shall so receive to the receiver general of the land tax for such county or place, within one calendar month after he shall receive the same; and when the whole sum directed to be raised in any county or place, shall be paid into the hands of the receiver general of the land tax, such payment shall be a full discharge and indemnification to such county or place for the failure or neglect in the raising and training of the militia for the year; and the receiver general shall within ten days certify the receipt thereof to the treasury, and pay the money into the exchequer.

A salary may be allowed the receiver, not exceeding twopence in the pound for so much money as he shall pay into the exchequer in pursuance of this act.

The treasurer of every county shall be allowed the sum of one penny in the pound upon the whole sum by him received and paid; and every high constable, &c. who shall act in the raising and collecting of the money, shall be allowed and paid by such treasurer, the sum of one penny in the pound of all such money, in the raising and collecting whereof they shall act as aforesaid, to be deducted out of the money received by him.

The clerk of the peace shall, within fourteen days next after the general quarter session of the peace to be held next after the twenty-fifth day of December yearly, transmit to the treasury, and also to the receiver general of the land tax, a copy of every certificate received from the lieutenant, or any three deputy lieutenants, of such county or place; and where such certificate shall be omitted to be delivered, the clerk of the peace shall certify such omission to the treasury, &c. and that such clerk of the peace hath certified the same to the justices at the general quarter session, and required such justices to proceed according to the directions of this act; and such clerk of the peace shall also certify what proceedings have been had at such general quarter session, where the militia shall not have been raised; and in case such justices shall omit, neglect, or refuse to proceed to raise the money according to the directions of this act, then the clerk of the peace of such county or place shall, within fourteen days next after such session, certify to the solicitor of the treasury such omission, neglect, or refusal, of such justices, and the names of the justices who shall be present at such session; and the solicitor of the treasury shall forthwith proceed to compel such justices to pay due obedience to this act, and to cause the said money to be raised, collected, and paid.

If the said sum of five pounds per man, shall not be levied, and paid into the exchequer, the solicitor of the treasury shall proceed to compel the levying and collecting of such money, and the payment thereof into the exchequer.

If

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26 G. 3. c. 107.

If any clerk of the peace shall refuse or neglect to transmit such certificates, he shall, for every such offence, forfeit and pay the sum of one hundred pounds, and shall also forfeit his office, and be rendered incapable of holding any office of trust, civil or military, under the crown; and if any receiver general of the land tax, or other officer, shall wilfully omit, or neglect or refuse to act therein, every such receiver general or treasurer, so offending, shall for every such offence forfeit and pay the sum of two hundred pounds; and every chief constable, fifty pounds; and every such petty constable twenty pounds; and in case the solicitor of the treasury shall wilfully omit or delay to proceed against such justices of the peace, receivers general of the land tax, treasurers, or other officers aforesaid, he shall for every such offence forfeit and pay the sum of five hundred pounds.

The provisions of act 24 G. 2. c. 44, respecting justices, shall extend to all his Majesty's lieutenants, and to all deputy lieutenants acting in the execution of this act, or any other act relating to the militia, in like manner, and as fully and effectually as the same extend to justices of the peace acting in the execution of their office.

The acceptance of a commission in the militia shall not vacate the seat of any member returned to serve in parliament; and no person being an officer of the militia shall be compelled to serve the office of sheriff.

No officer of the militia, or private militia-man, shall be liable to any penalty, on account of his absence during the time he shall be going to vote at any election of a member to serve in parliament, or during the time he shall be returning from such election.

No serjeant, corporal, drummer, nor any private man, from the time of his inrollment, until he shall be regularly discharged from the militia, shall be compelled to serve as a peace officer or parish officer, or to perform any highway duty, commonly called statute-work, or to serve in any of his Majesty's sea forces.

Every person having served in the militia when drawn out into actual service, being a married man, may set up and exercise any trade in any town or place within Great Britain; and no such militia-man shall be liable to be removed out of any such town or place, until he is become chargeable to the parish.

All fines, penalties, and forfeitures, by this act imposed, which shall exceed the sum of twenty pounds, shall be recovered in any of his Majesty's courts of record; and all which shall not exceed the sum of twenty pounds, shall, on proof upon oath of the offence before any justice of the peace of the county, riding, or place, where the offence shall be committed, be levied by distress and sale, by warrant under the hand and seal of such

such justice, rendering the overplus (if any) on demand; and for want of sufficient distress such justice is hereby required, in all cases where no particular time of commitment is herein-before directed, to commit such offender to the common gaol of the county, riding, or place, where the offence shall have been committed, for any time not exceeding three months, and the money arising by all such fines, penalties, and forfeitures, the application whereof is not otherwise particularly directed by this act, shall be paid to the clerks, or (where there are no clerks) to the commanding officers of the respective regiments, or other bodies of militia of the respective counties, &c. where such offences shall have been committed, and shall be made part of the public stock of such regiments, or other bodies of militia.

No order or conviction made by any lieutenant of any county, riding, or place, or by any two or more deputy lieutenants, or by any one deputy lieutenant, together with any one justice of the peace, or by any justice or justices of the peace, by virtue of this act, shall be removed by certiorari into any court whatsoever.

If any action shall be brought against any person or persons, for any thing done in pursuance of this act, such action or suit shall be commenced within six months next after the fact committed, and shall be laid in the county or place where the cause of complaint did arise, and not elsewhere; and if judgment shall be given against the plaintiff or plaintiffs, the defendant or defendants shall have treble costs.

All former acts of parliament relating to the militia of this kingdom (except only such acts as relate to the militia of the city of London, the militia of the Tower Hamlets, and the militia of the Cinque Ports, and the two ancient towns, and their members) shall be, from the twenty-fourth day of September, one thousand seven hundred and eighty-six, and they are hereby repealed.

But the repealing of the said acts shall not annul or in anywise affect any commission of lieutenancy, or any other commission already granted, by virtue of the said former acts: provided that no person shall act in the execution of this act, by virtue of any commission already granted, unless he is qualified as herein-before is directed, and also unless he has delivered, or shall deliver in a certificate, containing a specific description of his qualification, to the clerk of the peace, according to the directions of this act.

Post-Horses.

25 G. 3. c. 51.

EVERY post-master, or other person, who shall let horses to hire for travelling post by the mile, or from stage to stage, shall annually pay 5s. for a licence for that purpose, on a penalty of 10l.

Every person hiring such horse, shall pay one penny half-penny per mile; or 1s. 9d. per day, when the distance is not ascertained.

Every person keeping a diligence, or other four-wheeled carriage, as a stage-coach, shall pay 5s. for a licence annually, on a penalty of 10l. and also 1d. for every mile such carriage shall travel.

The duties to be under the care and management of the stamp-office.

Licensed inn-keepers are to cause the words, *licensed to let post-horses*, to be written in legible characters on the front of their house, &c. on penalty of 5l.

This act does not extend to horses used in hackney coaches within ten miles of London or Westminster.

All penalties sued for within six months, shall be divided, one moiety to his Majesty, and the other, with full costs of suit, to the informer; if after six months, the whole to his Majesty.

If the penalty amount to 50l. or more, it shall be sued for in the courts of Westminster, &c.; if less than 50l. any justice residing near the place where the offence shall be committed may hear and determine, and may issue his warrant, under his hand and seal, for levying the penalties on the goods of the offender, and cause sale to be made thereof, if not redeemed within six days; rendering the overplus, if any, to the offender; and in default of distress, may commit the offender to prison for six months, unless such penalty be sooner paid.

Any person summoned by such justice or justices, and refusing to appear, or refusing to give evidence, forfeits 40s. to be levied as above, and by such means as are herein before directed, as to other penalties. And all summonses, issued by any justice of the peace against proprietors of coaches, &c. left with the book-keeper, shall be deemed good service on them.

The justice may mitigate the penalties to one half, over and above the costs and charges.

Servants,

Servants, Male and Female.

BY this act, from July 5, 1785, the following duties are to ^{25 G. 3. c. 43.}

be paid for all male servants, not employed in husbandry:

For one or two, 1l. 5s. each; for three or four, 1l. 10s. each; five to seven, 1l. 15s. each; eight to ten, 2l. each; for eleven and upwards, 3l. each.

An additional 1l. 5s. is to be paid for every male servant retained by unmarried men above 21 years of age.

From and after the fifth day of July, 1785, every person who shall retain or employ any one female servant, and not more, shall, for such female servant, pay annually the sum of two shillings and sixpence: for two, 5s. each: for three, or more, 10s. each:

And male persons unmarried, above 21 years of age, shall pay an additional 2s. 6d. for one female servant; 5s. each, for two female servants; and 10s. each, for three or more female servants.

The duties granted by this act are not to extend to servants employed, *bonâ fide*, in husbandry, dairy, or manufacture, or in any trade or calling, (other than waiters) by which the master or mistress of such servant shall earn a livelihood or profit.

The duty for every coachman, groom, postilion, or helper, let out to hire by way of jobb, shall be paid by the master or mistress, for whose use and in whose service they shall be employed respectively; and the duty hereby granted for every gardener, retained or employed by any person or persons who shall contract for the keeping of any garden or gardens, shall be paid by the person or persons for whose use and in whose garden such gardener shall be employed.

Nothing in this act shall extend to exempt any person or persons from the payment of any of the duties granted by this act, in respect of any servant, on account or under pretence that such servant is or shall be bound as an apprentice to such person or persons; save and except such apprentices as are or shall be imposed upon any master or mistress, by magistrates and parish officers, so as the number of such apprentices, so imposed upon any master or mistress, does not exceed two: provided always, that nothing herein contained shall extend to exempt any such apprentice or apprentices who is or are employed as livery servants.

This act shall not extend to charge with any of the duties hereby granted, the butler or butlers, manciple, cook or cooks, gardener or gardeners, or porter or porters, of any college,

25 G. 3. c. 43.

college, or hall within either of the universities of Oxford or Cambridge, or the universities of Edinburgh, Glasgow, Aberdeen, or St. Andrews, in Scotland, or of the several colleges of Westminster, Eaton, or Winchester; or the servants of his Majesty, or any of the Royal family; or of any ambassador or foreign minister residing in the kingdom of Great Britain.

Nothing herein contained shall extend to any of the Royal hospitals of Christ, St. Bartholomew, Bridewell, Bethlem, St. Thomas, in the city of London, and borough of Southwark, or Guy's, or the Foundling hospital.

One servant of any officer under the rank of a field officer, shall not be liable to the duties; nor one servant of any officer, disabled in his Majesty's service, and on half pay.

Every person who shall have living in their houses two or more lawful children or grand children, under the age of 14 years, shall, in respect of every two such lawful children or grand children, be exempted from the payment of the duties by this act imposed for one female servant; and so in proportion for any greater number, abating one female servant, and lowering the rate of duty in the manner herein-before provided, for every two such children or grand children.

Female servants above sixty years of age, or under fourteen, are not liable to the duties.

The duties charged by this act, are to be collected by such persons, and paid into the exchequer under such penalties, &c. as are appointed for the duties on houses and windows.

The commissioners of the afore-mentioned duties on houses, shall be commissioners for putting this act in execution.

The first meeting shall be on or before the fifth of July, one thousand seven hundred and eighty five, and afterwards yearly, and every year, at such day or time as the said commissioners for the time being shall think proper to appoint, on or before the thirtieth day of April.

The commissioners, on default of meeting on the day above-mentioned, may meet afterwards, &c. in order to execute the powers of this act, so as that the said duties charged by this act may be duly and effectually assessed, raised, levied, and paid to his Majesty, his heirs and successors, notwithstanding any such default or defect as aforesaid.

No person shall presume to act as a commissioner in the execution of this act, (except in administering the oath herein-after expressed) until he shall have taken the several oaths requisite to qualify him for acting as a commissioner of the several duties charged on houses, and windows or lights, and also shall have taken the following oath:

I A. B. do swear, that I will truly and faithfully execute the office of a commissioner, according to an act made in the twenty-fifth year of King George the Third, to repeal the duties on male servants; and for granting new duties on male and female ser-

erants; and that I will determine upon all appeals which shall be brought before me, under the said act, according to the best of my skill and knowledge. 25 G. 3. c. 43.

So help me G O D.

Which oath any two or more of the commissioners are hereby authorised to administer; and if any person shall act as a commissioner for the execution of this act, except as aforesaid, before he shall have taken such oaths as aforesaid, he shall, for every offence, forfeit the sum of one hundred pounds.

The assessment of the duties charged by this act shall be made for one year, from the fifth day of April in every year.

The said duties shall be paid at the times and in the proportions following, (that is to say), quarterly, on the fifth day of January, the fifth day of April, the fifth day of July, and the tenth day of October, in every year, by equal portions; the first of the said quarterly payments to be made on the tenth day of October, one thousand seven hundred and eighty-five.

If there shall be a neglect of appointment of assessors of the said duties on houses, and windows or lights, or if the assessors appointed shall neglect what is required of them by this act, the surveyor or surveyors, or inspector or inspectors, appointed or to be appointed under the authority of the said acts, relative to the duties on houses, and windows or lights, or any of them, shall perform such and the like services as, by the said acts or any of them, are required from such assessors.

Every person so appointed or to be appointed assessor, or any surveyor or inspector hereby authorised to act as an assessor, shall, before he presumes to act in the execution of the said office or employment, take (besides the oaths or affirmations required to be taken by assessors by the before-mentioned acts relative to the duties on houses, and windows or lights, or any of them) an oath, or, being one of the people called quakers, make and subscribe a solemn affirmation, in the following form:

I A. B. do swear, [or affirm, as the case may require], that in the assessment which I am required to make by authority of an act made in the twenty-fifth year of King George the Third, to repeal the duties on male servants, and for charging new duties upon male and female servants, I will act according to the best of my skill and knowledge.

So help me G O D.

Which oath or affirmation any two or more of the commissioners are hereby authorised and required to administer; and if any person shall presume to act, before he shall have taken the aforesaid oath or affirmation, he shall forfeit, for every such offence, the sum of twenty pounds.

The said commissioners, naming, in their precepts, whom they shall think fit to be assessors under the said acts, relative to the said duties on houses, and windows or lights, or any of

25 G. 3. c. 43.

them, shall cause notice to be inserted, that such persons are also appointed assessors of the duties granted by this act.

Assessors shall, within fourteen days after such their appointment yearly, give or leave notice in writing, to or for every person keeping any male or female servant liable to the duties granted by this act, within the limits of the places for which such assessors are to act, at his or her dwelling house, to prepare or produce, within fourteen days, separate lists in writing of his or her male and female servants retained or employed within such limits, describing the christian name and surname of each servant, and the capacity in which each shall have been retained or employed, and containing the greatest number of servants, male and female, which such person shall have retained or employed at any one time in the course of the year ending the fifth day of April preceding such notice; and every such person shall, after such notice so given or left, make out the said lists, and sign the same with his or her own name, and deliver the same, or cause the same to be delivered, to such assessor or assessors, who are hereby required and directed to call for the same. If any such person shall neglect or refuse to make out such lists, the assessor or assessors shall, from the best information he or they can obtain, make an assessment upon such person, in respect of the number of male and female servants; and every such assessment shall be final upon the person thereby charged, who shall not be at liberty to appeal therefrom, unless such person shall alledge and prove such excuse for not having delivered his or her list, as the commissioners for executing this act shall think reasonable and sufficient.

If any person, having been assessed under this act in one parish for his or her servants within the same, shall be again assessed in another, for such servants, or any of them, the commissioners present, or the majority of them, on any application for the purpose, are hereby required to alter any assessment of such person so assessed twice, on proof, to the satisfaction of the commissioners present, or the majority of them.

Every person called upon to give lists, shall at the same time make a declaration, signed by him or her, of the number of servants respectively he or she shall mean to pay for at every other place, specifying the particular parishes or parish, or districts or district, wherein he or she shall mean to pay for such other servants respectively, so as that every such list or declaration shall contain the whole number of servants retained by such master or mistress within the kingdom of Great Britain; and the said assessors shall enter the list or declaration last mentioned at the end of their several assessments, and deliver the said list or declaration to the surveyor for each parish or district, in order that he may transmit the particulars thereof to the commissioners for managing the affairs of taxes.

The

The assessors shall be at liberty, if they shall find that any servant or servants is or are omitted in such lists, to surcharge the same. 25 G. 3. c. 43.

The assessors shall deliver their assessments to the commissioners within three months after their appointment; which commissioners are to sign the same, and appoint collectors, &c. who are hereby enjoined and required to collect and pay the duties so assessed, and to give acquittances for the same.

Surveyors under the before-mentioned acts may inspect the lists before they are signed, and amend them, and if they discover any omissions after the lists are signed, they are to certify the same to the commissioners.

Where any person liable to deliver such lists or declaration as aforesaid to the assessors, shall refuse or neglect, within the time herein-before prescribed, to deliver, or cause to be delivered, any such list or lists, or declaration, to such assessor or assessors, he or she so refusing or neglecting shall, for every such offence, forfeit the sum of ten pounds.

And where any assessor, or surveyor, shall make a surcharge upon any person, such surcharge shall be made after the rate of double the duty of the servant so omitted; and the assessor or surveyor so making such surcharge, shall have and receive for his own use, one moiety of the sum charged by every surcharge, which shall be justly made upon any such list or declaration.

Inhabitant householders are to deliver lists of lodgers who keep servants, containing the names of the parties; on penalty of 10l.

Persons over-rated may appeal to the commissioners; and the said commissioners, or any two or more of them, shall hear and determine all such appeals, except where it shall appear to the said commissioners that the person appealing shall have omitted to deliver in his or her list or lists, or declaration, in manner aforesaid, and shall not assign sufficient cause for such omission. At the time of hearing the same appeal, a list or lists shall be produced, by or on the part of the appellant, upon his or her oath, of the greatest number of servants, liable to the aforesaid duties, of such appellant, within the district or limits of the place where such appeal shall be made, which shall have been kept by him or her within the year preceding the fifth day of April in every year, with such description and explanation, and also such list or declaration as to other districts, as is herein-before required; and all such appeals shall be heard and determined on the days appointed, and in the manner directed by the several acts herein-before mentioned with respect to the duties on houses, and windows or lights.

Commissioners are not to make any abatement in the charge, &c. unless it shall appear, on oath, that the appellant is over-rated.

Every

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Every person intending to appeal shall give at the least ten days notice thereof to the surveyor, or assessors, of such intention to appeal; and such surveyor, inspector, and assessor, and appellant, shall have full liberty to be present during all the time of hearing such appeals, and the determination of the said commissioners on the same. The said commissioners, upon every such appeal, although they shall confirm the surcharge of such assessors, or surveyor or inspector, may remit and strike off the penalty herein-before directed to be paid to such assessor, &c. surcharging such list, if any doubt shall arise, whether the servant so surcharged was rateable within the meaning of this act.

If such surcharge was falsely and vexatiously made, then, such surveyor, &c. so surcharging, shall forfeit and incur such penalties and punishment, as in and by the said acts relative to the duties on houses, and windows or lights, are directed to be inflicted on surveyors, or inspectors or assessors, for neglect of duty.

All appeals, once heard and determined by the said commissioners of this act, or any two or more of them, or the major part of them then present, on the day or days by them appointed for hearing of appeals, shall be final, except that persons dissatisfied may, in England, appeal to the court of King's bench; and in Scotland, to the court of session.

Notwithstanding any such case so transmitted to any of the said justices, judges, or barons, the determination of the said commissioners shall stand, with respect to the payments which shall become due, precedent to the opinion certified by any such justice, judge, or baron, upon such case.

The monies arising from this act shall be paid into the exchequer, and entered separate from all others.

Fifty-one thousand pounds, part of the duties arising by this act, shall be carried to the fund, commonly called the sinking fund; and the remainder of the duties shall be a fund for the payment of the annuities, payable pursuant to an act of this present session of parliament, intituled, *An act for granting annuities to satisfy certain navy, victualling, and transport bills, and ordnance debentures.*

Every penalty above twenty pounds, shall be recovered, in England, in any of his Majesty's courts of record at Westminster; or in the court of session, in Scotland, if the matter shall arise in that part of the united kingdom, by action of debt, bill, plaint, or information; one moiety of every penalty shall belong to his Majesty, his heirs or successors, and the other moiety thereof to the person or persons who shall inform and sue for the same.

Where the penalty doth not exceed the sum of twenty pounds, it shall be recoverable before two or more justices of the peace of the county, city, liberty, town, or place, wherein the offence

fence shall be committed, on proof, either by confession of the party or parties accused, or by the oath of one or more credible witnesses or witnesses; one moiety to his Majesty, his heirs and successors, and the other moiety to the informer or informers prosecuting for the same; and in case of non-payment shall be levied by distress and sale of the offender's goods and chattels, by warrant under the hands and seals of such justices; and the overplus of the money raised, after deducting the penalty, and the expences of the distress and sale, shall be rendered to the owner; and, for want of sufficient distress, the offender shall be sent by such justices to the prison of such county, division, city, liberty, town, or place, for such time, not exceeding six months, nor less than one month, as such justices shall think most proper. 25 G. 3. c. 43.

All constables and headboroughs, and other his Majesty's officers, are hereby required and enjoined to be respectively aiding and assisting in the execution of this act, and to obey and execute such precepts or warrants as shall be to them directed by the respective commissioners hereby appointed, or any three or more of them.

All actions, suits, or informations, for any offence against this act, shall be brought within one year after the offence committed, and being brought after the time so limited, shall be void; and if any person or persons shall at any time or times be sued or prosecuted for any thing by him or them done or executed in pursuance of this act, or of any clause, matter or thing, herein contained, such person or persons may plead the general issue, and give the special matter in evidence, for his or their defence; and if upon the trial a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall become nonsuited, then such defendant or defendants shall have treble costs awarded to him or them against such plaintiff or plaintiffs.

N. B. It may not be improper in this place to take notice, that where persons partially employing a gardener, not living in the family, to take care of their garden, in common with other gardens, or employing the same person by the year, or otherwise, to take care of the garden, and to do other services in husbandry, &c. have thought themselves aggrieved, by being charged with the duties on servants, and the matter has been referred to the judges; the determination has been given in favour of the assessor; altho' in some cases six different persons are assessed for employing the same gardener, whether by the year, month or week: but under-labourers by the week are not included.

Every person, who shall have living in their houses two or more lawful children or grand children, under the age of 14 years, shall, in respect of every two such lawful children or grand children, be exempted from the payment of the duties by 25 G. 3. c. 70.

25 G. 3. c. 70. by the said act imposed for one female servant; if any person, having two such lawful children or grand children, shall have one female servant, and not more, he or she shall be wholly exempted from the duty thereby imposed; if any person, having two such lawful children or grand children, shall have two female servants, and not more, he or she shall pay for one female servant, at the same rate as if he or she retained only one female servant, and no more; and so in proportion for any greater number, abating one female servant, and lowering the rate of duty in the manner in the former act provided, for every two such children or grand children.

Shop-Tax.

BY this act, from July 5, 1785, the following duties shall be paid for all shops throughout Great-Britain; viz.

From the yearly rent of 5l. to 10l.---6d. in the pound: 10l. to 15l.--1s. in the pound: 15l. to 20l.--1s. 6d. in the pound: 20l. to 25l.---1s. 9d. in the pound: 25l. and upwards, 2s. in the pound.

The above duties to be paid in addition to those granted by 6 Geo. 3. c. 38; 19 Geo. 3. c. 59; and 24 G. 3. c. 38.

The duties shall be paid quarterly, by the occupiers, and not by the landlords who shall have let the houses, &c. except where houses are divided into different apartments.

Houses with shops, are to be assessed under this act according to the assessment for the house-duty by 19 Geo. 3. But any building or place, subject to this tax as a shop, shall be assessed to the duties under this act, according to its full yearly rent or value.

Warehouses, in separate buildings, are not chargeable; nor bakers shops where bread, flour, meal, bran, and rubbles only are made or sold.

The duties are to be assessed and collected, &c. according to the methods prescribed by 20 Geo. 2. c. 3; c. 42; 21 Geo. 2. c. 10; 26 Geo. 2. c. 17; 31 Geo. 2. c. 22; 2 Geo. 3. c. 8; and the acts of 6, 19, and 24 Geo. 3.

In consideration of the extraordinary care and pains requisite in making and adjusting the first assessment, the assessor or assessors shall have an allowance for such first assessment of three-pence on each house, from the respective receivers-general, their deputy or deputies, who shall be allowed the same in passing their accounts.

The commissioners authorized or appointed, or who shall be authorized or appointed hereafter for putting in execution

tion the acts, concerning the duties on houses, and windows or lights, or any of them, shall be commissioners for putting in execution this present act; and the said commissioners shall meet for the first time on or before the fifth day of July, one thousand seven hundred and eighty five, and shall in like manner meet yearly and every year, at such days or times as the said commissioners for the time being shall think proper to appoint, before the thirtieth day of April yearly, and shall then divide themselves to act in separate districts.

If, by any neglect or default, there shall not have been a meeting of the said commissioners, within the time or times directed by this act, it shall and may be lawful for the said commissioners, or any two or more of them, to meet and execute the said powers at any other time or times; and they are hereby authorized and required, as soon as may be after the time or times at which such meetings shall have been held, to meet and execute the same.

Provided, that no person presume to act as a commissioner in the execution of this act (except in administering the oath of qualification) until he shall have taken the several oaths required to qualify him for acting as a commissioner of the several duties charged on houses, and windows or lights, and also shall have taken the following oath; (that is to say),

I A. B. do swear, that I will truly and faithfully execute the office of a commissioner, according to an act, made in the twenty-fifth year of King George the Third, for granting to his Majesty certain duties on shops within Great Britain; and will determine upon all appeals, which shall be brought before me under the said act, according to the best of my skill and knowledge.

So help me G O D.

Which oath any two or more of the commissioners are hereby authorized to administer. The penalty on acting before taking the oath is 100l.

The commissioners shall cause notice to be given to the inhabitants of the parishes or places within their respective districts or divisions, whom they shall think fit to be presentors or assessors, under the acts charging duties on houses, &c. that such persons are also appointed assessors of the duties upon houses, buildings, and places, within this act.

If there shall be a neglect to appoint assessors for the said duties on houses, and windows or lights, or if the assessors appointed shall neglect to perform what is required of them by this act, then the surveyor, or the inspector appointed by the acts, relative to the duties on houses and windows, &c. shall do or perform such and the like services as by this act is required from such assessors; and shall be intitled to the same reward as is hereby provided for the assessors for the said first assessment under this act.

25 G. 3. c. 70.

The assessor's oath to be administered by two or more of the commissioners, is as follows:

I A. B. do swear, (or affirm, if a quaker), that in the assessment which, by authority of an act made in the twenty-fifth year of the reign of King George the Third, for granting to his Majesty certain duties on shops within Great-Britain, I shall make upon the houses, buildings, and places, liable to any of the said duties, within the district or parish for which I am appointed an assessor, I will rate each at the true annual value, according to the best of my judgement and skill; and that I will truly and faithfully execute the trusts reposed in me by virtue of the said act.

So help me G O D.

The penalty on the assessor's acting before taking the said oath, is 20*l*.

The assessors shall certify the number of buildings and places respectively charged by virtue of this act, which are not already charged to the duty on inhabited houses; and shall, on or before the twenty-fourth day of June, in every year, deliver the certificates or assessments, to be made by them respectively as aforesaid, unto the said commissioners, or any two or more of them.

The said commissioners shall, within the space of one calendar month next after the receipt of the same, or as soon after as conveniently may be, set their hands to the said respective assessments, and to such surcharge or surcharges as shall or may have been made in the mean time, either by the same assessors, or by the surveyor or surveyors, or inspector or inspectors, testifying their allowance of the same; they shall likewise nominate and appoint two of the persons named in each of such assessments to be collectors, or any other two such persons as they shall think able and responsible, who are hereby enjoined and required to collect and pay the duties hereby assessed, and to give acquittances for the same; for whose payment of such money as they shall be charged with under this act, the parish or place for which they are so employed shall be answerable.

In all places, being extraparochial, the said commissioners, or any three of them, shall nominate and appoint two fit persons, living in or near the said places, to be assessors; and also shall appoint two or more collectors, who are hereby required to collect and pay the same.

Commissioners are to peruse the annual assessments, and may summon before them persons suspected to be under-rated; and may enlarge, alter, abate, or diminish, the assessments when found to be erroneous, and after perusal thereof, shall set their hands to such assessments, to testify their allowance thereof.

The surveyors and inspectors are empowered to examine the assessments before they are signed by the commissioners; and if any omissions are discovered, they shall be supplied by a surcharge.

Any

Any two commissioners, assessors, surveyors, &c. shall be permitted to inspect parish rates, and take extracts from them; and if any person or persons, in whose custody or power any of the said books shall be, shall refuse or neglect to permit the said inspection, or the copies or extracts to be made, every person so refusing, shall forfeit and pay the sum of forty shillings. 25 G. 3. c. 70.

Occupiers are not to be charged to the poor's rates, or highways, for the duties imposed by this act; nor shall the payment of rates, granted by this act, affect the settlement of persons so paying them.

Persons over-charged may appeal to the commissioners, who are hereby required to hear and determine all such appeals, on the days appointed, and in the manner directed, in the several acts herein-before mentioned with respect to the rates and duties on houses, and windows or lights, thereby granted.

The commissioners, or any of them, are hereby authorized and empowered, upon every appeal, to abate or diminish any such assessment as they shall think proper; and every person intending to appeal to the said commissioners shall give, at the least, ten days notice thereof to any assessor, &c. of such intention to appeal; and such assessor, &c. and appellant, shall have full and free liberty to be present during all the time of hearing such appeals, and whilst the said commissioners shall be determining the same.

All appeals, once heard and determined by the said commissioners, or any three or more of them, or the major part of them then present on the day or days by them appointed for hearing of appeals, shall be final, except that if any such assessor, &c. or the persons so appealing, shall apprehend the determination made by the said commissioners to be contrary to the true intent and meaning of this act, and shall then declare himself or herself dissatisfied with such determination, a further appeal is allowed in England or Wales, to one justice of the King's bench, &c. and in Scotland, to a judge of the court of session, or a baron of the exchequer.

Every penalty or forfeiture, of a greater sum than twenty pounds, shall be recovered in the courts of record at Westminster; or in the court of session, in Scotland; and one moiety shall belong to his Majesty, the other moiety to the person or persons who shall inform and sue for the same.

Penalties not exceeding 20*l.* are recoverable before two justices, either by the voluntary confession of the party accused, or by the oath of one or more credible witness or witnesses; and one moiety shall belong to his Majesty, and the other moiety to the informer or informers prosecuting for the same; and in default of payment, may be levied by distress; and for want of sufficient distress, the offender shall be sent by such justices to the county prison, &c. for any time, not exceeding six months,

months, nor less than one month, as such justices shall think most proper.

Persons aggrieved may appeal to the quarter sessions.

Persons summoned as witnesses who shall neglect to attend without a reasonable excuse, shall forfeit for every such offence the sum of 40s.

The justices may mitigate penalties to one half, over and above all costs and charges.

Constables, and other officers, are hereby required to be aiding in the execution of this act.

All actions, for any offence against this act, shall be brought within one year after the offence committed; and if any person or persons shall at any time or times be sued, molested, or prosecuted, such person or persons shall and may plead the general issue; and if a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall discontinue an action, or shall become nonsuited, then such defendant or defendants shall have treble costs.

Slaughtering Horses.

26 G. 3. c. 71.

FROM July 20, 1786, every person keeping a slaughtering house, shall take out a licence for that purpose, at the general quarter sessions for the county, &c. wherein such slaughtering house shall be situate; upon a certificate, under the hands and seals of the minister and churchwardens, or overseers, or of the minister and two or more substantial householders of the parish wherein the persons applying for such licence shall dwell, that such persons are fit and proper to be trusted with the management and carrying on such business.

Every such licence shall be signed by the justices of the peace assembled at such general quarter sessions, or by the major part of them; and a copy of every such licence shall be entered in a book to be kept for that purpose by the clerk of the peace; and all persons shall have liberty, at all times (Sundays excepted), between the hours of ten and twelve in the forenoon, to search the office of such clerk of the peace, and to make an extract or extracts from the same, paying for every such search the sum of sixpence.

Persons licensed shall affix to their houses the words *Licensed for slaughtering horses, pursuant to an act passed in the twenty-sixth year of his Majesty King George the Third.*

Every occupier of such licensed slaughtering house, shall, six hours previous to the killing of any horse, mare, &c. or other cattle, which shall not be killed for the purpose of butcher's meat, and previous to the slaying any such cattle, brought dead to such slaughtering house, give notice in writing

ing to a person to be appointed as inspector, to the intent that such inspector may, before such horse, or other cattle, shall be killed, or flayed, take an exact account and description of the height, age, colour, and particular marks of such cattle, brought alive or dead for the purposes aforesaid; and no such cattle shall be killed, or flayed, but between the hours of eight of the clock in the morning and four of the clock in the evening, during the months of October, November, December, January, February, and March; and between the hours of six of the clock in the morning and eight of the clock in the evening, during the months of April, May, June, July, August, and September, in every year. 26 G. 3. c. 71.

Every person so licensed shall, at the time any horse, mare, &c. or any other cattle, shall be brought for the purpose of slaughtering, or flaying, make an entry in a book, to be kept for that purpose, in a fair legible hand, of the name, and place of abode, and profession, of the owner thereof, and also of the person who shall bring the same to be slaughtered, or flayed, and the reason or reasons why the same is brought to be killed, or flayed; which book shall at all times be open for the perusal and examination of the inspector to be appointed under this act; and every such licensed person shall attend with such book before any one justice of the peace for the county, &c. where such licensed slaughtering house shall be situate, when required by warrant, under the hand and seal of such justice of the peace so to do, and shall likewise produce the same at every general quarter sessions of the peace which shall be held in and for the said county.

The parishioners assembled in vestry shall appoint inspectors, who shall in person, or by his or their servant or servants, attend at the slaughtering house, and there take such account and description as herein-before directed; and shall keep a book, and make an entry of every such account and description; and shall, for every such entry, receive of every person carrying on such business, sixpence.

The inspector's book may be searched from eight A. M. to five P. M. in the winter months, and from six A. M. to eight P. M. in the summer, on paying sixpence.

Every inspector shall cause to be painted, over the door of his house, his name, and the words, *Inspector of houses and places for slaughtering horses*. If such inspector shall have reason to believe that any horse, mare, &c. or other cattle, is or are free from disease, and in a sound and serviceable state, or that the same has been stolen, or unlawfully come by, he shall have power to prohibit the slaughtering or killing of such cattle, for any time not exceeding the space of eight days; and in the mean time shall cause an advertisement to be inserted in the Daily Advertiser, or some public newspaper circulated in the county where such slaughter house shall be situated, twice
or

26 G. 3. c. 71.

or oftener, unless the owner of such cattle shall sooner claim the same, or satisfactorily inform the said inspector that he sent or delivered, or caused the said horse, or other cattle, to be delivered for the purpose of being slaughtered or killed, the expence of inserting such advertisement to be paid by the occupier of such slaughtering house to such inspector: and in case such occupier of such slaughtering house shall refuse to defray or pay the same, and shall be thereof convicted on the oath of any such inspector as aforesaid, before any one justice of the peace for the county or district wherein such slaughtering house or place shall be situated, he, she, or they, shall forfeit double the amount of the charge of such advertisement or advertisements, to be raised by distress and sale of the goods and chattels of such offender or offenders, by warrant under the hand and seal of any such justice as aforesaid; and the form of such conviction shall be as follows:

A. B. is convicted, on the oath of C. D. inspector of houses and places for slaughtering horses, for the parish of E. in the county of D. of refusing to pay the sum of being the expence of an advertisement or advertisements (as the case may be) inserted in the Daily Advertiser, or some other public newspaper circulated in the county, (as the case may be) pursuant to the directions of the statute in that case made and provided.

Given under my hand and seal, this
day of

F. G.

Every inspector so appointed may, at all times, in the day or night, but if in the night, then in the presence of a constable, go to, enter into, and inspect, any house or place kept for slaughtering or killing horses by any person or persons licensed as aforesaid; and also any stable, or other building, to see if any horse, mare, &c. or other cattle, have been brought there, and to take an account thereof; and every person, so licensed, shall permit any such inspector, to enter into and inspect such house or place, and to take such account as is herein-before directed.

If any person or persons who shall offer to sale, or shall bring any horse, mare, &c. or other cattle, to any person or persons keeping such slaughtering house, to be killed, or being dead, to be flayed, shall not be able, or shall refuse to give a satisfactory account of the means by which the same came into his, or their possession; the person or persons keeping such slaughtering house, and also the said inspector or inspectors, may seize and detain such person or persons; and also every such horse, mare, &c. or other cattle, and deliver such person or persons, into the custody of a constable or other peace officer, to be conveyed before a justice of the peace, where the offence shall be committed; and if such justice shall, upon examination, have cause to suspect that such horse, mare, &c. or other cattle,

cattle, is or hath been stolen or unlawfully obtained, such justice 26 G. 3. c. 71.
commit such person or persons into safe custody, for any time not exceeding the space of six days, in order to be further examined; and if, upon either of the said examinations, such justice shall be satisfied, that such horse, mare, &c. or other cattle, is or are stolen, or illegally obtained, the said justice is hereby authorized and required to commit the person or persons so bringing or offering the same to sale, to the common gaol or house of correction of the county, &c. wherein the offence shall be committed, there to be dealt with according to law.

If any person or persons, shall, at any time from and after the twentieth day of July, 1786, slaughter any horse, mare, or gelding, &c. or other cattle, for any other purpose than for butcher's meat, or shall slay any such cattle, brought dead to such slaughtering house, without such licence, or without giving such notice as aforesaid, or shall kill, or slay the same, at any time other than within the hours herein-before limited, or shall not delay killing the same, according to the direction of such inspector, such person or persons being thereof convicted, shall be adjudged guilty of felony, and shall be punished by fine and imprisonment, and such corporal punishment, by public or private whipping, as the court shall direct, or shall be transported beyond the seas for any time not exceeding seven years.

If any person or persons, keeping or using any such slaughtering house, shall throw into any lime-pit, or rub with any corrosive matter, or destroy the hide or skin of any horse, mare, &c. or other cattle, by him, her, or them slaughtered, killed, or flayed, or shall be guilty of any offence against this act, for which no punishment or penalty is expressly provided or declared, such person or persons, being convicted thereof, shall be deemed guilty of a misdemeanor, and shall be punished by fine and imprisonment, and such corporal punishment, by public or private whipping, as the court shall direct.

If any person or persons, so licensed, shall make any false entry in any book, by him, her, or them to be kept, he, she, or they, being convicted thereof, upon the oath of two credible witnesses, before any one justice of the peace for the county, &c. wherein such slaughtering house shall be situated, (which said oath the said justice is hereby authorized and required to administer) shall, for every such offence, forfeit any sum not exceeding twenty pounds, nor less than ten pounds, to be levied by distress and sale, by warrant under the hand and seal of such justice, one moiety to be paid to the informer, and the other moiety thereof to be forthwith paid or transmitted, by the said justice, to the overseers of the poor, or one of them, for the use of the poor of the parish wherein such offender or offenders shall reside; and for want of distress, shall commit the offender to the house of correction, there to be confined to
hard

26 G. 3. c. 71. hard labour for any time not exceeding three months, nor less than one month.

A conviction for any such offence, in the tenor or to the effect following, shall be good, to all intents and purposes:

Be it remembered, that on this day of
in the year *A. B. licensed*
for slaughtering horses, is convicted, upon the oaths of C. D.
and E. F. two credible witnesses, before me G. H. one of his
Majesty's justices of the peace for the county of
of having wilfully made, or caused to be made, [as the case may
be], a false entry in the book required by the statute, in that case
made and provided, to be kept by the said A. B. whereby he,
[she, or they] has [or have] forfeited the sum of
Given under my hand and seal, the day and year
above written.

The inspectors' books shall be produced at the quarter sessions for the county wherein any such licence shall be granted, and delivered to the justices of the peace at such general quarter sessions.

If any person or persons shall occasionally lend any house, barn, stable, or other place, for the purpose of slaughtering or killing any horse, mare, &c. or other cattle, which shall not be killed for butcher's meat, without taking out such licence as aforesaid, and shall be thereof convicted before any justice of the peace for the county, &c. wherein such person or persons shall reside, upon the oath of two credible witnesses, he, she, or they shall forfeit, upon conviction, for every such offence, any sum not exceeding twenty pounds, nor less than ten pounds; one moiety thereof to the informer, and the other moiety to the poor of the parish where the offence shall be committed; and in case such penalty shall not be forthwith paid, such justice shall commit the offender to the common gaol or house of correction, for any time not exceeding three calendar months, nor less than one calendar month, unless the said penalty shall be sooner paid; the form of such conviction shall be as follows, or to the like effect:

Be it remembered, that on this day of
A. B. was convicted, upon the oaths of two credible
witnesses, before me C. D. one of his Majesty's justices of the peace
for the county of *, for occasionally lending a*
house [or place, as the case may be], for the purpose of slaugh-
tering horses, [or, as the case may be, of slaughtering cattle for
other purposes than for butchers meat], without a licence for that
purpose first obtained, according to the statute in that case made
and provided.

Given under my hand and seal, the day and year
above written.

This act shall not extend to any currier, felt-maker, tanner, or dealer in hides, who shall kill any distempered or aged horse,
 mare,

mare, gelding, &c. or other cattle, or purchase any dead horse, 26 G. 3. c. 71. mare, gelding, &c. or other cattle, for the bona fide purpose of selling, using, or curing the hide or hides thereof, in the course of their respective trades; nor to any farrier employed to kill aged and distempered cattle, nor to any person or persons who shall kill any horse, mare, gelding, &c. or other of their own or other cattle, to feed their own hounds or dogs, or to give away the flesh thereof for the like purposes.

If any collar-maker, currier, felt-maker, tanner, or dealer in hides, or farrier, or other person, shall, under colour of their respective trades or occupations, knowingly or willingly kill any sound or useful horse, gelding, mare, &c. or boil or otherwise cure the flesh thereof for the purpose of selling the same, such collar-maker, and other tradesman or person, shall be deemed and taken to be an offender within the meaning of this act, and shall, for every such offence, forfeit any sum not exceeding twenty pounds, nor less than ten pounds.

Any justice of the peace before whom complaint shall be made for any offence against this act, may summon such person or persons, other than the party or parties complained against, as he shall think proper, to give evidence touching any offence committed against this act; and in case such person or persons shall wilfully refuse or neglect to attend, or give evidence touching such offence, he, she, or they shall forfeit the sum of ten pounds, or stand committed to the common gaol or house of correction, for any time not exceeding three calendar months, nor less than one calendar month, unless the said penalty shall be sooner paid.

Any inhabitant of the parish where any offence against this act shall be committed, shall, upon any complaint or hearing before any justice or justices of the peace, or upon any trial or examination by virtue of this act, be deemed a competent witness, notwithstanding his or her contributing to any of the rates or dues to such parish; or being a poor person relieved or relievable by the said parish, and entitled as such to receive any benefit or interest from any penalty or penalties to be paid or levied in pursuance of the directions of this act.

If any person or persons shall be prosecuted for any thing done in pursuance of this act, such person or persons may plead the general issue; and if a verdict shall pass for the defendant or defendants, treble costs shall be awarded against the plaintiffs.

Transferring Taxes.

Coaches, Carriages, and Horses.

25 G. 3. c. 47.

THIS act is intituled, *an act for transferring the receipt and management of certain duties therein mentioned from the commissioners of excise, and the commissioners of stamps respectively, to the commissioners for the affairs of taxes.*

For every coach, landau, or other four-wheeled carriage, (except hackney coaches) shall be paid from July 5, 1785, the sum of 7l. per annum; for every calash, chaise, or other carriage, with two or three wheels, 3l. 10s. per annum. The duties to be no longer under the management of commissioners of excise and of stamps, but under the management of the commissioners for the affairs of taxes.

From and after the tenth day of October, the several powers and provisions, by the acts of the 23d and 24th years of his present Majesty, or either of them, made for paying, collecting, and securing the duties on waggons, wains, and other such carriages not charged with any duty under the management of the commissioners of excise; and also on horses kept for the purpose of riding, or in drawing certain carriages, in respect whereof any duty of excise is made payable, or for limiting the time or manner of paying the same, and all penalties and forfeitures in respect thereof, shall cease and determine.

But nothing in this act contained shall extend to remove from the management of the commissioners of stamps the licences granted by them to any person or persons exercising the trade and business of an horse-dealer, nor to remove the management of the duties charged on the owners of horses entered to start or run for any plate, prize, sum of money, or other thing.

From and after the fifth day of July, 1785, so much of the act 23 G. 3. c. 66, charging duties upon waggons, and other carriages therein mentioned, as requires the said duties to be expressed in a licence for keeping such waggons and carriages, shall be no longer in force, but the same duties shall be payable without the form of a licence.

From July 5, 1785, the duties on carriages, the duties on waggons, &c. and on horses, shall be assessed, &c. by such persons, and in like manner, as the duties on houses and windows, granted by the several acts of 20 G. 2. c. 3; 20 G. 2. c. 42; 21 G. 2. c. 10; 26 G. 2. c. 17; 31 G. 2. c. 22; 2 G. 3. c. 8; 6 G. 3. c. 38; 19 G. 3. c. 59; and 24 G. 3. c. 38. And the transfer duties are to be applied as under the former acts.

The commissioners for putting in execution the said acts on houses, and windows or lights, and inhabited houses, shall be commissioners for executing this present act; they shall meet every year on or before the thirtieth day of April; and shall

then divide themselves to act in separate districts, and proceed in the execution of this present act, for assessing and collecting the duties on carriages and horses, in the same manner as is prescribed by the said acts relative to the duties on houses, &c. except so far as any alteration is made by this act. 25 G. 3. c. 47.

No person shall presume to act as a commissioner in the execution of this act, (except in administering the oath of qualification herein-after expressed), until he shall have taken the several oaths requisite to qualify him for acting as a commissioner of the several duties charged on houses, &c. and also shall have taken the following oath; (that is to say),

I A. B. do swear, that I will truly and faithfully execute the office of a commissioner, according to an act made in the twenty-fifth year of the reign of King George the Third, for transferring the receipt and management of certain duties therein mentioned from the commissioners of excise, and the commissioners of stamps respectively, to the commissioners for the affairs of taxes; and also for making further provisions in respect to the said duties so transferred; and will determine, without favour or affection, upon all appeals which shall be brought before me, under the said act, according to the best of my skill and knowledge.

So help me GOD.

Which oath any two or more of the commissioners, where the assessment is to be made, are hereby authorized to administer; and if any person shall act as a commissioner in the execution of this act, (except as aforesaid), before he shall have taken such oaths, he shall, for every offence, forfeit one hundred pounds.

The duties on carriages and horses, so to be assessed under this act, shall be paid quarterly, i. e. on the fifth day of January, the fifth day of April, the fifth day of July, and the tenth day of October, in every year, by equal portions; the first of the said payments to be made on the tenth day of October, 1785, for the duties on coaches, chaises, &c.; and on the fifth day of January, 1786, for the duties on waggons, wains, and other such carriages, and on horses.

If at any time there shall be a neglect of appointment of assessors for the said duties on houses, and windows or lights; or if at any time the assessors appointed shall neglect what is required of them by this act, it shall be lawful to and for the surveyors or inspectors appointed under authority of the said acts, relative to the duties on houses, &c. and they are hereby authorized and required to do and perform such and the like services as, by the said acts, or any of them, are required from such assessors.

Every person appointed assessor as aforesaid, or any surveyor or inspector hereby authorized to act as an assessor, shall, before he presumes to act, take (besides the oaths or affirmations required to be taken by assessors, by the before-mentioned acts, relative to the duties on houses, &c.) an oath, or, being one

25 G. 3. c. 47.

of the people called Quakers, make and subscribe a solemn affirmation, in the following form:

I A. B. do swear, [or affirm, as the case may require], that in making the assessment, which by authority of an act, made in the twenty-fifth year of the reign of King George the Third, for transferring the receipt and management of certain duties therein mentioned, from the commissioners of excise, and the commissioners of stamps respectively, to the commissioners for the affairs of taxes, I will charge all persons according to the best of my skill and knowledge.

So help me GOD.

Which oath or affirmation, any two or more of the commissioners, where the assessment is to be made, are hereby authorized and required to administer; and if any person so appointed to act as assessor, shall presume to act before he shall have taken the aforesaid oath or affirmation, he shall forfeit for every such offence, the sum of twenty pounds.

The commissioners, in the precepts directed by them to the inhabitants of the parishes or places, within their respective districts or divisions, naming whom they shall think fit to be assessors under the said acts, relative to the said duties on houses, &c. shall cause notice to be inserted, that such persons are also appointed assessors of the said recited duties upon carriages and horses.

Assessors shall, within fourteen days after their appointment yearly, give or leave notice in writing, to or for every person keeping any carriage or horse liable to the said duties on carriages and horses, within the limits for which such assessors are to act, at his or her dwelling house, to prepare and produce, within the space of fourteen days, one list in writing of carriages, liable to the said duties; the said list to describe the greatest number of such carriages which such person shall have kept at any one time in the course of the year, ending on the fifth day of April preceding such notice, distinguishing which are kept for private use, and which for hire, and which are used as public stage coaches; and another list in writing of the number of horses liable to the said duties on horses; and every such person shall sign the same with his or her own hand, and cause it to be delivered to such assessor or assessors, when he or they shall call for the same: and if any such person shall neglect or refuse to make out, sign, and deliver such lists, within the time before mentioned, then such assessor or assessors shall, from the best information he or they can obtain, make an assessment upon such person.

And every such assessment so made shall be final and conclusive upon the person thereby charged, who shall not be at liberty to appeal therefrom, unless such person shall allege such excuse for not having delivered his or her list or lists, as the commissioners shall think reasonable and sufficient.

The

The lists which shall be delivered, shall contain the greatest number of such carriages and horses, which the persons from whom such lists are required, shall have at any time kept and used, between the fifth day of July, 1784, and the fifth day of April, 1785. 25 G. 3. c. 47.

If any person, having been assessed under this act in one parish or district, for his or her carriages or horses within the same, shall be again assessed in another parish or district, the commissioners may and are hereby required to alter any assessment of such person so assessed twice, if proof be made, as to the fact of payment, by producing a receipt signed by the collector to whom the same payment shall have been made, or, by other reasonable evidence, to the satisfaction of the said commissioners, or the majority of them.

And the aforesaid proof, as to the fact of the party having been assessed elsewhere, shall be made, either by producing a copy or certificate of the assessment, signed by two or more commissioners of the district for which such assessment shall have been made, or, by other evidence to the satisfaction of the commissioners, or the majority of them.

Every person who shall be called upon by virtue of this act to give such lists or list as aforesaid, shall, when he or she shall give in such lists or list, make a declaration signed by him or her, of the number of such carriages and horses as he or she shall mean to pay for at every other place, specifying the parish or district wherein he or she shall mean to pay for such other carriages and horses; and the said assessors shall enter the declaration at the end of their several assessments, and deliver them to the surveyor for each parish or district, that he may transmit the particulars thereof to the commissioners for managing the affairs of taxes.

In case the lists delivered to the assessors shall be found deficient, they may surcharge the same, and make a true assessment upon every person keeping such carriages or horses within their respective districts, of the real number of carriages or horses kept by every such person, distinguishing every such carriage or horse in manner herein-before directed.

Assessors shall, from time to time, make and deliver in writing their assessments of the said duties on coaches, carriages, and horses, within the limits for which they act, unto the said commissioners, or any two or more of them, within the space of three calendar months next after the time of their being appointed; and the said commissioners shall, within one calendar month, or as soon after as conveniently may be, set their hands to the said assessments, and to such surcharges as may have been made, either by the assessors, or surveyors, or inspectors, testifying their allowance of the same; and shall likewise appoint two of the persons named or presented in each of such assessments to be collectors, or any other two such persons as the said commissioners shall think able and responsible for

25 G. 3. c. 47. for the respective divisions for which collectors shall be so presented; and shall forthwith deliver, or cause to be delivered, such assessments, so allowed of, unto the persons by them nominated to be collectors, who are hereby enjoined and required to collect and pay the duties so assessed, and to give acquittances for the same; for whose paying unto the receiver-general, the parish or place for which they are so employed shall be answerable.

Surveyors under the before-mentioned acts may inspect the lists of carriages and horses before they are signed, and amend them, if they shall see just cause for so doing; and if such surveyors discover any omissions after the lists are signed, they are to certify the same in writing, together with an account of every carriage and horse omitted, and its proper description according to the directions aforesaid, by way of surcharge, to any two or more of the said commissioners, in order to have such omission or under-rate rectified in the said assessment; and such commissioners are thereupon to cause the same to be rectified, and the duties levied accordingly.

Where any person liable, under the directions herein-before contained, to deliver such lists or declarations as aforesaid to the assessor or assessors, shall refuse or neglect, within the time herein-before prescribed, to deliver, or cause to be delivered, any such list or declaration to such assessor or assessors, he or she so refusing or neglecting shall, for every such offence, forfeit the sum of ten pounds.

Where any assessor, surveyor, or inspector, shall make a surcharge upon any person for or in respect of any carriage or horse omitted to be inserted in any such list or declaration as aforesaid, such surcharge shall be made after the rate of double the duty for every carriage or horse so omitted; and the assessor, surveyor, or inspector, so making such surcharge, shall be, and is hereby intitled to, and shall have and receive for his own use, one moiety of the sum charged by every surcharge which shall be justly made upon any such list or declaration.

Inhabitant householders shall deliver lists of lodgers who keep carriages or horses liable to the said duties, on a week's notice left by the assessor, &c. containing the christian and surnames of such lodgers and inmates, and also an account of every such carriage, with such description as is herein-before required, and of every horse liable to the said duty, on a penalty of 10l.

If any person or persons shall think himself, herself, or themselves over-charged, or over-rated by any assessment, charge, or surcharge, it shall be lawful for him, her, or them, to appeal to the said commissioners; and any two or more of them, shall hear and determine all such appeals, except where it shall appear to the said commissioners that the person appealing shall have omitted to deliver in his or her list or lists, and shall not

assign

assign sufficient cause for such omission; in which case it shall be lawful for the said commissioners to dismiss the appeal. 25 G. 3. c. 47.

At the time of hearing the appeal, the appellant shall deliver, on oath, a list of the greatest number of carriages and horses kept by him, or her, within the year preceding the fifth day of April in every such year, with such description and explanation, and also such list or declaration as to other districts as is herein-before required; and all such appeals shall be heard and determined on the days to be appointed, and in the manner directed by the several acts herein-before mentioned, with respect to the duties on houses, and windows or lights.

The commissioners shall not make any abatement in the charge, unless it shall appear, on oath, that the appellant is over-rated.

Every person intending to appeal to the said commissioners, shall give at the least ten days notice thereof to the said surveyor, or to one or more of the assessors of the parish or place wherein such person is rated, of such intention to appeal; and such surveyor and assessors, and appellant, shall have full power and free liberty to be present during all the time of hearing such respective appeals, and of the said commissioners determining the same.

Commissioners may remit the penalty before directed to be paid to the assessor, upon application of such appellant, if they shall be of opinion, that there was any doubt whether the carriage or horse so surcharged was rateable, and was not omitted with any intention to defraud the revenue.

If it shall appear to the commissioners that such surcharge was falsely and vexatiously made, such surveyor, assessor, &c. shall forfeit and incur such penalties and punishments as in and by the said acts relative to the duties on houses, and windows or lights, are directed to be inflicted on surveyors, inspectors, or assessors, for neglect of duty.

All appeals once heard and determined by the said commissioners, or any two or more of them, or the major part of them then present, on the day or days by them appointed for hearing of appeals, shall be final, except that if either the said surveyor or inspector, or the person so appealing, shall apprehend the determination made by the said commissioners to be contrary to the true intent and meaning of this act, it shall be lawful to require the said commissioners to state specially, and sign the case upon which the question arose, together with their determination thereupon; and cause the same to be delivered to the party making such request as aforesaid, to be transmitted to one of the justices of the court of King's bench or Common Pleas, or to one of the barons of the court of exchequer.

And every such justice and baron is hereby required, with all convenient speed, to return an answer to such case so transmitted,

25 G. 3. c. 47.

mitted, with his opinion thereupon subscribed thereto, according to which opinion so certified, the assessment, which shall have been the cause of the appeal, shall be altered or confirmed; and in Scotland, such case shall be transmitted to the court of session.

But the determination of the said commissioners shall stand with respect to the payments which shall become due, precedent to the opinion certified by any such justice, judge, or baron, upon such case.

Every penalty, under this act, of a greater sum than twenty pounds, shall be recovered in any of his Majesty's courts of record at Westminster; or in the court of session, &c. in Scotland, if the matter shall arise in that part of the united kingdoms; and one moiety shall belong to his Majesty, and the other to the person or persons who shall inform and sue for the same.

The assessments which are to be made under the authority of this act, shall be made for all horses whatsoever belonging to any person within the kingdom of Great Britain, which shall, on any occasion, be used for the purpose of riding, or in drawing any carriage now or hereafter subject to any excise duty.

Provided that on proof, on oath, made to the satisfaction of the said commissioners, that such horse, for which any person occupying a farm, not worth more than 150l. a year to be let, shall have been so assessed, has been only used for the purpose of riding to and from market, or church, or other place of public worship, and to no other place, or for no other purpose of riding, it shall and may be lawful for the said commissioners, and they are hereby required to make an abatement of the whole duty from the charge against the person to whom such horse shall belong.

In all cases where the pecuniary penalty by this act imposed doth not exceed the sum of twenty pounds, it shall be recoverable before two or more justices, on proof of the offence, either by confession, or by the oath of one or more credible witnesses or witnesses; one moiety of such last mentioned penalty to his Majesty, and the other moiety to the informer or informers prosecuting for the same; in case of non-payment, it shall be levied by distress and sale of the offender's goods and chattels, by warrant under the hands and seals of such justices; and the overplus, after deducting the penalty, and the expences of the distress and sale, shall be rendered to the owner; for want of sufficient distress, the offender shall be sent by such justices to the prison of the county, town, or place, for not more than six months, nor less than one, as such justices shall think proper.

All constables and headboroughs, and other officers, are hereby required to be aiding and assisting in the execution of this act.

All actions for any offence against this act, shall be brought within one year after the offence committed; and being brought after the time so limited, shall be void.

FORMS

Forms of Conviction

BEFORE ONE OR MORE

JUSTICE or JUSTICES of the PEACE,
OUT OF SESSIONS.

Alehouse-Keeper

Convicted of selling liquors, after being disqualified.

BY the words of the statute the said conviction shall be in this form, or to this effect:

A B is convicted on his own confession, (or on the oath of —) of having sold ale, beer, or other liquors, in the parish of —, in this county, on the day of after being disabled to sell the same. This is the first, second, or third conviction. Given under my hand and seal this day of

Which said conviction shall be certified to the next sessions, to be filed amongst the records.

Convicted of selling ale, &c. without a licence, as specially directed by 5 G. 3, c. 46.

BE it remembered, that on this day of in the year A. B. of was duly convicted before me, C. D. esquire, one of his Majesty's justices of the peace
* A

peace for the county of for selling ale, or beer, or other exciseable liquors, (as the case shall be) without being duly licenced so to do, according to the statutes in such case made and provided, whereby he has forfeited the sum of this being the first, second, or third offence, (as the case shall be) besides the costs and expences of this conviction; which costs and expences I the said justice of the peace do hereby ascertain and assess at the sum of pursuant to the statute in such case made and provided. Given under my hand and seal, the day and year above written.

Baker

Convicted of selling bread, defective in quality, weight, baking, &c.

BE it remembered, that on this day of in the year of the reign of A. B. is convicted before me one of his Majesty's justices of the peace for the said county of for [here state the offence] and I do adjudge him to pay and forfeit for the same the sum of . Given under my hand and seal the day and year aforesaid.

For adulterating bread with allum, &c.

BE it remembered, that on this day of in the year of the reign of A. B. is convicted before me C. D. esquire, one of his Majesty's justices of the peace for the said county, for putting into and using in the making of bread to be sold, a preparation or mixture in which allum was an ingredient: [or as the case may be], And I do adjudge him to pay and forfeit for the same, the sum of five pounds. Given under my hand and seal the day and year aforesaid.

Bricks

Bricks and Tiles.

BE it remembered, that on the day of *A. B.* is convicted before me *C. D.* one of his Majesty's justices of the peace for the of [specifying the offence, and the time and place when and where the same was committed, as the case shall be, within one calendar month]. Given under my hand and seal, the day and year aforesaid.

Conviction.

A general Form, when a special one is not directed by any act of parliament.

BE it remembered, that on the day of in the year of the reign of by the grace of God, of Great Britain, France, and Ireland, King, defender of the faith, and so forth, at in the county of aforesaid, *A. B.* of cometh before me *C. D.* Esquire, one of the justices of our said Lord the King, assigned to keep the peace of our said Lord the King in the said county, and also to hear and determine divers felonies, trespasses, and other misdemeanors in the said county committed, [residing near to the place where the offence herein-after mentioned was committed; or as the statute requires] and giveth me the said justice to understand and be informed, that one *E. F.* of in the said county, yeoman, on the day of now last past, at in the said county, did [here set forth the fact, in the words of the statute as near as may be] against the form of the statute in such case made and provided: and afterwards, upon the aforesaid day of in the year aforesaid, at

aforesaid, in the county aforesaid, he the said E. F. after being duly summoned in this behalf before me the justice aforesaid appeareth, and is present, in order to make his defence against the said charge contained in the said information, and having heard the same, he the said E. F. is asked by me the said justice, if he can say anything for himself, why he the said E. F. should not be convicted of the premises above charged upon him in form aforesaid; who pleadeth that he is not guilty of the said offence. Nevertheless on the day of aforesaid, in the year aforesaid, at aforesaid, in the county aforesaid, one credible witness, to wit, G. H. of yeoman, cometh, and before me the same justice upon his oath on the holy gospel to him then and there by me administered, deposeth, sweareth, and on his oath aforesaid affirmeth and saith, that the aforesaid E. F. on the day of aforesaid, in the county aforesaid, did [here again set forth the fact, or so much thereof as is sufficient to convict the offender] And thereupon the aforesaid E. F. the day of aforesaid, in the year aforesaid, before me the justice aforesaid, by the oath of one credible witness aforesaid, according to the form of the statute aforesaid is convicted; and for his offence aforesaid hath forfeited the sum of of lawful money of Great Britain, to be distributed as the statute aforesaid doth direct. In witness whereof, I the said justice to this present record of the conviction as aforesaid, have set my hand and seal at aforesaid, in the county aforesaid, the day and year first above written.

If he confesses the fact then say, — And because the said E. F. hath nothing to say, nor can say any thing in his own defence touching and concerning the premises aforesaid, but doth of his own accord freely and voluntarily acknowledge and confess all and singular the said premises to be true, in manner and form as the same are charged upon him in the said information: and because all and singular the premises being heard and fully understood by me the said justice, it manifestly appears to

me [Or, if the party hath been summoned,
and doth not appear, then say,] *Whereupon,*
on the said day of *in the year* *aforsaid,* at
aforsaid, in the county *aforsaid,* he the said
E. F. was duly summoned in this behalf, to appear be-
fore me, in order to make his defence against the said
charge contained in the said information, but the said
E. F. doth neglect to appear before me, and doth not
appear, nor make any defence against the said charge as
aforsaid: Therefore I the said justice, on the said
day of *in the year* *aforsaid,* at *aforsaid,*
in the county *aforsaid,* do proceed to examine into the
truth of the said complaint; And G. H. of a
credible witness, cometh before me the same justice, and
upon his oath, &c.

Costs,

Awarded on conviction.

County or }
borough of } I A. B. one of his Majesty's justices of
to wit. } the peace in and for the
aforsaid, in pursuance of an act made
in the eighteenth year of his Majesty King
George the Third, intituled, An act for the payment of
costs to parties, on complaints determined before jus-
tices of the peace, &c. ; on the complaint of
against for [here state the offence generally,
and the date]
which said complaint was heard and determined by me on
the day of Do award the following
costs to be paid by videlicet, [here state the
costs]. Given under my hand and seal this
day of in the year of our Lord — — —.

Dogs.

Dogs,—Stolen.

BE it remembered, that on the *day of*
in the year of our Lord *A. B. is con-*
victed before us, *of his Majesty's justices of the*
peace for the *of* *(specifying*
the offence, and the time and place when and where
the same was committed, as the case shall be). *Given*
under our hands and seals the day and year aforesaid.

Excise.

Of Spirituous Liquors.

A. *B. is convicted on his own confession, (or on the*
oath of C. D.) of having sold strong waters in
the parish of *in this county, on the* *day*
of *without being duly licensed thereto: This is the*
first or second conviction. Given under my hand and
seal, &c.

Of Tea,—adulterated.

A. B. upon complaint of **C. D.** (on parchment or
 paper.)

BE it remembered, that on the *day of*
in the year *A. B. was, upon complaint of*
C. D. convicted before me one of the justices of the peace
for *in pursuance of an act passed in the seven-*
teenth year of the reign of his Majesty King George the
Third, for [Here set forth the offence] *Given under*
my hand and seal the day and year above-written. This
conviction shall be certified by the justice to the next
sessions; and shall not be quashed for want of form,
nor removed by certiorari into his Majesty's court of
King's bench.

Game.

Game.

BE it remembered, that on the day of
in the year of our Lord at in
the county of , A. B. came before me C. D.
one of his Majesty's justices of the peace for the said
county, residing near the place where the offence was
committed, and informed me that E. F. of
on the day of now last past, did use a
gun, dog, net, or other engine, [as the case may be]
for the taking, or destruction of game, and did thereby
and therewith take, kill and destroy a hare, or other
game, [as the case may be] here state the fact; without
having the certificate required by law for that purpose;
whereupon the said E. F. after being duly summoned to
answer the said charge, appeared before me, and having
heard the charge contained in the said information, de-
clared he was not guilty of the said offence, or [as the
case may be,] did not appear before me, pursuant to the
said summons, or did neglect and refuse to make any de-
fence against the said charge, but the same being fully
proved upon the oath of G. H. a credible witness, or,
[as the case may be], acknowledged and voluntarily con-
fessed the same to be true; and it manifestly appears to
me, that he the said E. F. is guilty of the offence
charged upon him in the said information: I do there-
fore hereby convict him of the offence aforesaid, and do
declare and adjudge, that he the said E. F. hath for-
feited the sum of of lawful money of Great-
Britain, for the offences aforesaid, according to the form
of the statute, in that case made and provided.

Given under my hand and seal the day of
in the year

Heath,

Heath, Fowl, Grouse, &c.

BE it remembered, that on the day of
 in the year of our Lord A. B. having ap-
 peared before me one of his Majesty's justices of
 the peace for the county of and due proof having
 been made upon oath by one or more credible witnesses or
 witnesses, or by confession of the party, [as the case may
 be] is convicted of [specifying the offence, with the
 time and place where the same was committed,
 and also specifying, if known, that it is the first,
 second, or any subsequent offence against this act, as
 the case shall be]. Given under my hand and seal the
 day and year aforesaid.

Which conviction the justice shall cause to be writ-
 ten on parchment, and returned to the next sessions,
 there to be filed and kept amongst the records. And
 the clerk of the peace shall grant copies thereof on
 payment of 1s. for each copy.

Fish.

BE it remembered, that on this day of
 in the year of the reign of A. B. is
 convicted before me one of his Majesty's justices
 of the peace for the of for [here state the offence]
 and I do adjudge him to pay and forfeit the sum of
 Given under my hand and seal the day and year above-
 said.

Gaming.

BE it remembered, that on this day
 of in the year of his
 Majesty's reign, A. B. is convicted before of
 his Majesty's justices of the peace for the said county of

[or, as the case shall be] for and
the said do adjudge him, or her, to pay and
forfeit for the same, the sum of Given under
my hand and seal the day and year aforesaid.

Glove-Tax.

BE it remembered, that on the day of
in the year of our Lord
in the county of A. B. of was con-
victed before me C. D. one of his Majesty's justices of
the peace for the said county, residing near the place
where the offence was committed, for that the said A. B.
on the day of now last past, did [here
state the offence as the case may be], contrary to the
statute in that case made and provided; and I do declare
and adjudge that he the said A. B. hath forfeited the sum
of of lawful money of Great Britain, for the
offence aforesaid, to be distributed as the law directs.
Given under my hand and seal, the day of

Gaols.

Conviction of a person selling Liquors.

BE it remembered, that on the day
of in the year of the
reign of his Majesty A. B. is convicted before
of his Majesty's justices of the peace for the
said by virtue of an act of parliament made in the
24th year of the reign of his Majesty King George the
third, entitled, An act to enable justices of the peace
to build and repair gaols in their respective counties,
of [here set forth the offence, and the time when, and
* B place

place where the same was committed]. Given under our hands and seals, the day and year aforesaid.

Highways.

BE it remembered, that on the day of in the year of our Lord at in the county aforesaid, A. B. came before me C. D. esquire, one of his Majesty's justices of the peace of the said county, and informed me, that E. F. of on the day of now last past, at in the said county, did [here set forth the fact in the manner described by the statute] Whereupon the said E F after being duly summoned to answer the said charge, appeared before me on the day of at in the said county, and having heard the charge contained in the said information, declared, that he was not guilty of the said offence: But the same being fully proved upon the oath of a credible witness, it manifestly appears to me the said justice, that he the said E. F. is guilty of the offence charged upon him in the said information. It is therefore considered and adjudged by me the said justice, that the said E. F. be convicted, and I do hereby convict him of the offence aforesaid; and I do hereby declare and adjudge that he the said E. F. hath forfeited the sum of of lawful money of Great Britain, for the offence aforesaid, to be distributed as the law directs, according to the form of the statute in that case made and provided. Given, &c.

If the party doth not appear upon the summons, then, after the words—being duly summoned to answer the said charge, insert, did not appear before me pursuant to the said summons: or, did neglect and refuse to make any defence against the said charge; but the same being fully proved, &c.

If the party confesses the charge, then after the words—*contained in the said information, insert, acknowledged and voluntarily confessed the same to be true, and it manifestly appears to me the said justice, &c.*

Larceny.

BE it remembered, that on the
day of in the year

A. B. was convicted before us of the justices of the peace for of a misdemeanor, in having in his possession, [or, in having, carrying, or conveying of] lead, iron, copper, brass, bell-metal, or solder, [as the case shall be], suspected to be stolen or unlawfully come by, and not producing the party or parties of whom he bought or received the same, nor giving a satisfactory account how he came by the same, nor producing any credible witness to depose upon oath the sale or delivery thereof, [or, of neglecting to apprehend and secure the person who brought and offered to pawn, sell, or deliver lead, iron, copper, brass, bell-metal, or solder, suspected to be stolen or unlawfully come by; as the case shall be:] Given under our hands and seals the day and year aforesaid.

Pawning.

BE it remembered, that on this
day of in the year of his

Majesty's reign, A. B. is convicted before of his Majesty's justices of the peace for the said of [as the case shall be] for and

the said do adjudge him (or her) to pay and forfeit for the same, the sum of . Given under the day and year aforesaid.

* B 2

Servants.

Servants.

To clothiers, &c. (on parchment.)

BE it remembered, that on the day of
 in the year of our Lord A. B. is con-
 victed before me one of his Majesty's justices of
 the peace in and for the of of having
 [here specify the offence, and the time and place
 when and where the same was committed]. Given
 under my hand and seal the day and year first above-
 mentioned.

—— To hatters, &c. (on parchment).

BE it remembered, that on the day of
 in the year of our Lord A. B. was con-
 victed before us of his Majesty's justices of the
 peace in and for the said county of [or as the
 case shall be] of [Here specify the offence,
 and when and where committed.] Given under our
 hands and seals the day and year first above written.

N. B. Before two justices.

—— False reeling, (on parchment).

BE it remembered, that on the day of
 in the year of our Lord A. B. is convicted
 before me one of his Majesty's justices of the peace
 for [specifying the offence, and the time and
 place when and where committed, and also specifying
 that it is the first, second, or third offence against this
 act, as the case shall be] Given under my hand and
 seal, the day and year first above-mentioned.

N. B. Before one justice.

Watchmakers.

Watchmakers, &c.

BE it remembered, that on the
 day of in the year
 of his Majesty's reign, A. B. was convicted before me
 [or us] of his Majesty's justices of the peace for
 the said county of or
 [as the case shall be] of purloining, imbezelling, secret-
 ing, selling, pawning, exchanging, or unlawfully dis-
 posing of or buying, receiving, or taking to pawn [as
 the case shall happen to be] [specifying
 the respective goods, materials, or effects] the pro-
 perty of C. D. of in the county of Given
 under my hand and seal [or our hands and seals] the
 day and year aforesaid.

Slaughtering Horses.

AB. is convicted, on the oath of C. D. inspector of
 houses and places for slaughtering horses, for the
 parish of E. in the county of F. of refusing to pay the
 sum of being the expence of an advertisement or
 advertisements [as the case may be] inserted in the
 [Daily Advertiser, or some other] public newspaper cir-
 culated in the county, [as the case may be], pursuant to
 the directions of the statute in that case made and pro-
 vided. Given under my hand and seal, this
 day of

Slaughtering Horses, No. II.

BE it remembered, that on this day of
 in the year A. B. licensed for slaughtering
 horses, is convicted, upon the oaths of C. D. and
 E. F. two credible witnesses, before me G. H. one of his
 Majesty's justices of the peace for the county of of
 having

having wilfully made, or caused to be made, [as the case may be], a false entry in the book required by the statute, in that case made and provided, to be kept by the said A. B. whereby he, [she, or they] has [or have] forfeited the sum of Given under my hand and seal, the day and year above written.

Slaughtering Horses, No. III.

BE it remembered, that on this day of in the year A. B. was convicted, upon the oath of two credible witnesses, before me C. D. one of his Majesty's justices of the peace for the county of for occasionally lending a house [or place, as the case may be], for the purpose of slaughtering horses, [or, as the case may be,] of slaughtering cattle for other purposes than for butchers' meat, without a licence for that purpose first obtained, according to the statute in that case made and provided. Given under my hand and seal, the day and year above written.

Swearing.

(On parchment)

BE it remembered, that on the * day of in the year of his Majesty's reign, A. B. was convicted before me one of his Majesty's justices of the peace for the county, riding, division, or liberty aforesaid; or before me mayor of the city or town of within the county of of swearing one or more profane oath or oaths, or of cursing one or more profane curse or curses. Given under my hand and seal the day and year aforesaid.

* N. B. Within eight days of the offence.

Turnips.

Turnips.—Stealing.

BE it remembered, that on the day of
 in the year of our Lord A. B. is duly con-
 victed before me C. D. esquire, one of his Majesty's jus-
 tices of the peace for the county of [specifying
 the offence, and the time and place when and where
 the same was committed, as the case shall be.] Given
 under my hand and seal the day and year aforesaid.

Wood.—Stolen.

BE it remembered, that on the day
 of in the year A. B.
 was, upon the complaint of C. D. convicted before
 of the justices of the peace for in pursuance of an
 act passed in the sixth year [or if the prosecution is on
 the 9 G. 3, c. 41. then say, in the ninth year] of the
 reign of his Majesty King George the third, for
 as the case shall be].
 Given under hand and seal, the day and year
 above written.

Thompson—Stealing

Thompson, John, was born in the year 1840, at the town of Thompson, in the county of Thompson, State of New York. He was educated in the common schools of his native town, and attended the State University at Albany, where he graduated in the year 1862, with the degree of Bachelor of Arts. He then spent some time in the study of law, and was admitted to the bar in the year 1865. He has since that time been engaged in the practice of law, and has been successful in many cases.

Thompson—Stealing

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Oaths of Office, Qualification, &c.

Chief Commissioner of Salt-Duties.

YOU shall swear to execute your office, truly and faithfully, without favour or affection, and shall from time to time true account make and deliver to such person and persons as his majesty shall appoint to receive the same; and shall take no fee or reward for the execution of the said office, from any other person than from his majesty, or those whom his majesty shall appoint on that behalf: So help you God.

Church-Wardens.

YOU shall swear truly and faithfully to execute the office of a churchwarden within your parish, and according to the best of your skill and knowledge present such things and persons as to your knowledge are presentable by the laws ecclesiastical of this realm: so help you God and the contents of this book.

Clerk of the Peace.

YOU shall swear, that these estreats, now by you delivered, are truly and carefully made up and examined, and that all fines, issues, amerciaments, recognizances, and forfeitures, which were set, lost, imposed, or forfeited, and in right and due course of law ought to be estreated in the court of exchequer, are, to the best of your knowledge and understanding, therein contained; and that in the same estreats are also contained and expressed, all such fines as have been paid into the court, from which the said estreats are made, without any wilful or fraudulent discharge, omission, misnomer, or defect whatsoever.

* C

Constable

Constable.

YOU shall well and truly serve our sovereign lord the king, [and the lord of this leet, if sworn in a court leet] in the office of constable, for the township of for the year ensuing, according to the best of your skill and knowledge: So help you God.

The Juror's oath.

YOU shall true inquiry and presentment make of all such things as shall come before you, concerning a forcible entry [or detainer] said to have been lately committed in the dwelling house of yeoman, at in this county; you shall spare no one for favour or affection, nor grieve any one for hatred or ill-will, but proceed herein according to the best of your knowledge, and according to the evidence that shall be given to you: So help you God.

The oath that A. F. your foreman hath taken on his part, you and every of you shall truly observe, and keep on your parts: So help you God.

Surveyor's oath on passing his accounts.

I A. B. do swear, that the accounts now produced and delivered by me, as surveyor of the highways for the of for the last year, are just and true, to the best of my knowledge. So help me God.

House-Duty. Assessor's Oath.

I A. B. do swear, That in the assessment which I shall make of the houses and household offices within the district or parish for which I am appointed an assessor, I will rate each at the true annual value, according to the best of my judgment and skill; and that I will truly and faithfully execute the trust reposed in me, by virtue of an act of the eighteenth year of his present majesty, for imposing a new duty

duty on all houses of five pounds a year and upwards: So help me God.

Justice of the Peace.

His Oath of Office.

YOU shall swear, that as justice of the peace in the county of _____ in all articles in the king's commission to you directed, you shall do equal right to the poor and to the rich, after your cunning, wit, and power, and after the laws and customs of the realm, and statutes thereof made: And ye shall not be of counsel of any quarrel hanging before you: And that ye hold your sessions after the form of the statutes thereof made: And the issues, fines, and amerciaments that shall happen to be made, and all forfeitures which shall fall before you, ye shall cause to be entered without any concealment (or embezzling) and truly send them to the king's exchequer. Ye shall not let, for gift or other cause, but well and truly ye shall do your office of justice of the peace in that behalf: And that you take nothing for your office of justice of the peace to be done, but of the king, and fees accustomed, and costs limited by statute. And ye shall not direct, nor cause to be directed, any warrant (by you to be made) to the parties, but ye shall direct them to the bailiff of the said county, or other the king's officers or ministers, or other indifferent persons, to do execution thereof. So help you God.

His Oath of Qualification.

I A. B. do swear, that I truly and bona fide have such an estate, in law or equity, to and for my own use and benefit, consisting of _____ (specifying the nature of such estate, whether messuage, land, rent, tythe, office, benefice, or what else) as doth qualify me to act as a justice of the peace for the county, riding, or division of _____ according to the true intent and meaning of an act of parliament made in the eighteenth year of the reign of his majesty king George the second, entitled, an act to amend and render more effectual an act passed in the fifth year of his present majesty's reign, entitled an act for the further qualification of justices of the peace; and that the same (except where it consists of an office, benefice, or ecclesiastical pre-
ferment

ferment, which it shall be sufficient to ascertain by their known and usual names) is lying or being, or issuing out of lands, tenements, or hereditaments, being within the parish, township, or precincts of or in the several parishes, townships, or precincts of in the county of (as the case may be)

Militia-Man's Oath.

I A. B. do sincerely promise and swear, that I will be faithful, and bear true allegiance to his majesty king George; and I do swear, that I am a Protestant, and that I will faithfully serve in the militia, within the kingdom of Great Britain, for the defence of the same, during the time of five years for which I am inrolled, unless I shall be sooner discharged.

Substitute's Oath.

I A. B. do sincerely promise and swear, that I will be faithful, and bear true allegiance to his majesty king George; and I do swear, that I am a Protestant, and that I will faithfully serve in the militia, within the kingdom of Great Britain, for the defence of the same, during the time of five years, or for such further time as the militia shall remain embodied, if, within the space of five years, his majesty shall order and direct the militia to be drawn out and embodied, unless I shall be sooner discharged.

Post-Office.

Postmaster's Oath.

I A. B. do swear, that I will not wittingly, willingly, or knowingly open, detain, or delay, or cause, procure, permit, or suffer to be opened, detained, or delayed, any letter or letters, packet or packets, which shall come into my hands, power, or custody, by reason of my employment in or relating to the post-office, except by the consent of the person or persons

to whom the same is or shall be directed, or by an express warrant in writing, under the hand of one of the principal secretaries of state for that purpose; or except in such cases, where the party or parties to whom such letter or letters, packet or packets, shall be directed, or who is or are chargeable with the payment of the port or ports thereof, shall refuse or neglect to pay the same, and except such letters or packets, as shall be returned for want of true directions, or when the party or parties to whom the same is or shall be directed, cannot be found: and that I will not any way embezzle any such letter or letters, packet or packets, as aforesaid.

On delivering his Accounts.

I A. B. do swear, (or affirm, as the case may require), that the several weekly accounts, now by me delivered, of the duties arising upon horses, which I have let for the purpose of travelling post, or otherwise, from the day of to the day of as far as the same have been entered and kept by me, are fair, just, and true accounts; and that I have charged therein the duty for the true number of miles, received for the use of his majesty, from the travellers who have hired horses from me; and that I have inserted therein an account of all the day-tickets, notes, and certificates issued by me; and as far as such accounts have been entered and kept by any other person or persons, I verily believe the same to be true. So help me God.

Returning Officer's Oath.

I A. B. do solemnly swear, that I have not, directly or indirectly, received any sum or sums of money, office, place, or employment, gratuity, or reward, or any bond, bill, or note, or any promise of gratuity whatsoever, either by myself, or any other person to my use or benefit or advantage, for making any return at the present election of members to serve in parliament; and that I will return such person or persons as shall, to the best of my judgement, appear to me to have the majority of legal votes.

Riot,

Riot, Rout, &c.—Juror's Oath.

YOU shall true inquiry and presentment make of all such things as shall come before you, concerning a riot, rout, and unlawful assembly said to have been lately committed at in this county; you shall spare no one for favour or affection, nor grieve any one for hatred or ill will, but proceed herein according to the best of your knowledge, and according to the evidence that shall be given to you: So help you God.

The oath which your foreman hath taken on his part, you and every of you shall well and truly observe and keep on your parts. So help you God.

Servants.

Assessor's Oath.

I A. B. do swear, [or affirm, as the case may require] that in the assessment which I am required to make by authority of an act made in the twenty-fifth year of king George the third, to repeal the duties on male servants; and for charging new duties upon male and female servants, I will act according to the best of my skill and knowledge. So help me God.

Sheriffs Officers' Oath, before two Justices.

I A. B. will not use or exercise the office of bailiff corruptly, during the time that I shall remain therein, neither shall or will accept, receive, or take, by any colour, means, or device whatsoever, or consent to the taking of any manner of fee or reward of any person or persons for the impanelling, or returning of any inquest, jury, or tales, in any court of record, for the king, or betwixt party and party, above 2s or the value thereof, or such fees as are allowed and appointed for the same by the laws and statutes of this realm; but will according to my power, truly and indifferently, with convenient speed impanell all jurors, and return all such writ or writs touching

touching the same, as shall appertain to be done by my duty or office, during the time that I shall remain in the said office. So help me God.

Shop-Tax.

Commissioner's Oath.

[A. B. do swear, that I will truly and faithfully execute the office of a commissioner, according to an act, made in the twenty-fifth of king George the third, for granting to his majesty certain duties on shops within Great Britain; and will determine upon all appeals, which shall be brought before me under the said act, according to the best of my skill and knowledge. So help me God.

Assessor's Oath.

[A. B. do swear, (or affirm, if a quaker) that in the assessment which, by authority of an act made in the twenty-fifth year of the reign of king George the third, for granting to his majesty certain duties on shops within Great Britain, I shall make upon the houses, buildings, and places, liable to any of the said duties within the district or parish for which I am appointed an assessor, I will rate each at the true annual value, according to the best of my judgment and skill; and that I will truly and faithfully execute the trusts reposed in me by virtue of the said act. So help me God.

Transferring-Act.

Commissioner's Oath.

[A. B. do swear, that I will truly and faithfully execute the office of a commissioner, according to an act made in the twenty-fifth year of the reign of king George the third, for transferring the receipt and management of certain duties therein mentioned from the commissioners of excise, and the commissioners of stamps respectively, to the commissioners for the affairs of taxes; and also for making further provisions

provisions in respect to the said duties so transferred; and will determine, without favour or affection, upon all appeals which shall be brought before me, under the said act, according to the best of my skill and knowledge. So help me God.

Assessor's Oath.

I A. B. do swear, [or affirm, as the case may require] that in making the assessment, which by authority of an act, made in the twenty-fifth year of the reign of king George the third, for transferring the receipt and management of certain duties therein mentioned, from the commissioners of excise, and the commissioners of stamps respectively, to the commissioners for the affairs of taxes, I will charge all persons according to the best of my skill and knowledge. So help me God.

Wool-Searcher's Oath.

I Do swear, that I will faithfully, impartially, and honestly, execute and perform the trust reposed in me as a searcher, by virtue of an act of parliament, made in the twenty-third year of the reign of his majesty king George the third, for rendering more effectual the provisions contained in an act of the thirteenth year of king George the first, for preventing frauds and abuses in the dying trade.



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